

**REPORT
ON THE
RATE SETTING AUDIT**

**TAMPICO TERRACE CARE CENTER
WALNUT CREEK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1902127392**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Joe Hodges**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

May 16, 2013

Brian Rivera, Administrator
Tampico Terrace Care Center
130 Tampico Street
Walnut Creek, CA 94598

TAMPICO TERRACE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1902127392
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Brian Rivera
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility No.:
206071061

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,285,194	\$ 137.25
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,070,450	\$ 34.29
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 916,105	\$ 29.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 51,336	\$ 1.64
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 93,203	\$ 2.99
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,157	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 27,239	\$ 0.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 316,939	\$ 10.15
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 758,002	\$ 24.28
11	Cost of Routine Service/Audited Total Costs	\$ 7,646,583	\$ 7,543,626	\$ 241.61
12	Total Patient Days (Adj 11)	31,221	31,222	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 244.92	\$ 241.61	
14	Overpayments	\$	\$ 0	
15	Medi-Cal Days (Adj 12)	18,687	19,177	
16	Medi-Cal Managed Care Days (Adj 13)		5	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility No.:
206071061

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility No.:
206071061

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 129,277	\$ 129,277		
160	Activities	104,597		\$ 104,597	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	558,828	0	0	558,828
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	547,784	0	0	547,784
083	Speech Pathology	24,092	0	0	24,092
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	4,051,320	129,277	104,597	4,285,194 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,415,898	\$ 129,277	\$ 104,597	\$ 5,415,898

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
TAMPICO TERRACE CARE CENTER

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 73,967	\$ 73,967										
010	Housekeeping	299,374	-	\$ 299,374									
060	Laundry and Linen	135,303	2,692	10,895	\$ 148,889								
065	Dietary	399,326	14,008	56,695	0	\$ 470,029							
155	Social Services	N/A	420	1,698	0	0	\$ 2,118						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,401	21,861	0	0	0	0		\$ 27,263	\$ 27,263		
166	Medical Records	75,177	0	0	0	0	0	0		75,177		\$ 75,177	
170	Inservice Education - Nursing	144,071	0	0	0	0	0	0	\$ 144,071				
ANCILLARY SERVICES													
075	Patient Supplies		875	3,541	0	0	0	0	0	4,416	176	486	\$ 5,079
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	563	1,553	2,117
080	Physical Therapy		3,085	12,484	0	0	0	0	0	15,569	1,964	5,415	22,948
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		750	3,035	0	0	0	0	0	3,785	1,840	5,073	10,698
083	Speech Pathology		750	3,035	0	0	0	0	0	3,785	108	297	4,190
085	Pharmacy		446	1,807	0	0	0	0	0	2,253	1,457	4,018	7,728
090	Laboratory		0	0	0	0	0	0	0	0	181	499	680
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	104	287	391
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		44,983	182,063	148,889	470,029	2,118	0	144,071	992,153	20,838	57,460	1,070,450 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		558	2,258	0	0	0	0	0	2,816	32	89	2,937
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,127,218	\$ 73,967	\$ 299,374	\$ 148,889	\$ 470,029	\$ 2,118	\$ -	\$ 144,071	\$ 1,024,778	\$ 27,263	\$ 75,177	\$ 1,127,218

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
TAMPICO TERRACE CARE CENTER

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 265,067	\$ 265,067										
010	Housekeeping	38,511	0	\$ 38,511									
060	Laundry and Linen	2,792	9,646	1,401	\$ 13,840								
065	Dietary	290,881	50,198	7,293	0	\$ 348,372							
155	Social Services	935	1,504	218	0	0	\$ 2,657						
160	Activities	14,082	0	0	0	0	0	\$ 14,082					
165	Administration	N/A	19,356	2,812	0	0	0	0		\$ 22,168	\$ 22,168		
166	Medical Records	14,707	0	0	0	0	0	0		14,707		\$ 14,707	
170	Inservice Education - Nursing	13,039	0	0	0	0	0	0	\$ 13,039				
ANCILLARY SERVICES													
075	Patient Supplies	43,419	3,135	456	0	0	0	0	0	47,010	143	95	\$ 47,248
077	Specialized Support Surfaces	170,322	0	0	0	0	0	0	0	170,322	458	304	171,084
080	Physical Therapy	0	11,054	1,606	0	0	0	0	0	12,660	1,597	1,059	15,316
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,687	390	0	0	0	0	0	3,078	1,496	992	5,566
083	Speech Pathology	0	2,687	390	0	0	0	0	0	3,078	88	58	3,224
085	Pharmacy	435,507	1,600	232	0	0	0	0	0	437,339	1,185	786	439,310
090	Laboratory	54,710	0	0	0	0	0	0	0	54,710	147	98	54,955
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	31,502	0	0	0	0	0	0	0	31,502	85	56	31,643
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	311,310	161,200	23,420	13,840	348,372	2,657	14,082	13,039	887,920	16,944	11,241	916,105 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,391	2,000	291	0	0	0	0	0	5,681	26	17	5,725
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,690,175	\$ 265,067	\$ 38,511	\$ 13,840	\$ 348,372	\$ 2,657	\$ 14,082	\$ 13,039	\$ 1,653,300	\$ 22,168	\$ 14,707	\$ 1,690,175

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 57,333	36%							
	Property Tax (line 40)	104,091	64%	\$ 161,424						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			5,874	0	0	\$ 5,874			
065	Dietary			30,570	0	0	0	\$ 30,570		
155	Social Services			916	0	0	0	0	\$ 916	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			11,788	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,909	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,732	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,637	0	0	0	0	0	0
083	Speech Pathology			1,637	0	0	0	0	0	0
085	Pharmacy			974	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			98,170	0	0	5,874	30,570	916	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,218	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 161,424	100%	\$ 161,424	\$ -	\$ -	\$ 5,874	\$ 30,570	\$ 916	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 36% Of Total	Property Tax 64% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 57,333	36%							
	Property Tax (line 40)	104,091	64%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,788	\$ 11,788				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,909	76	0	\$ 1,986	\$ 705	\$ 1,280
077	Specialized Support Surfaces			0	0	244	0	244	87	157
080	Physical Therapy			0	6,732	849	0	7,581	2,692	4,888
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,637	795	0	2,432	864	1,568
083	Speech Pathology			0	1,637	47	0	1,683	598	1,085
085	Pharmacy			0	974	630	0	1,604	570	1,034
090	Laboratory			0	0	78	0	78	28	50
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	45	0	45	16	29
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	135,530	9,010	0	144,540	51,336	93,203
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,218	14	0	1,232	437	794
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 161,424	100%	\$ -	\$ 149,636	\$ 11,788	\$ -	\$ 161,424	\$ 57,333	\$ 104,091

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
TAMPICO TERRACE CARE CENTER

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,708												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	985,019												
	Total Costs Allocable as Administration	991,727	67%											
167	CDPH Licensing Fees	32,914	2%											
168	Professional Liability Insurance	35,638	2%											
169	Quality Assurance Fees	414,666	28%											
174	Caregiver Training	0	0%											
	Total	1,474,945	100%						\$ 1,474,945					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,416	\$ 47,010	\$ 1,909	\$ 53,335	9,543	\$ 6,416	\$ 213	\$ 231	\$ 2,683	\$ -
077	Specialized Support Surfaces			0	0	170,322	0	170,322	30,474	20,490	680	736	8,567	0
080	Physical Therapy			558,828	15,569	12,660	6,732	593,788	106,240	71,434	2,371	2,567	29,868	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			547,784	3,785	3,078	1,637	556,284	99,530	66,922	2,221	2,405	27,982	0
083	Speech Pathology			24,092	3,785	3,078	1,637	32,592	5,831	3,921	130	141	1,639	0
085	Pharmacy			0	2,253	437,339	974	440,566	78,826	53,001	1,759	1,905	22,161	0
090	Laboratory			0	0	54,710	0	54,710	9,789	6,582	218	237	2,752	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31,502	0	31,502	5,636	3,790	126	136	1,585	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			4,285,194	992,153	887,920	135,530	6,300,797	1,127,337	758,002	25,157	27,239	316,939	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,816	5,681	1,218	9,715	1,738	1,169	39	42	489	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,474,945		\$ 5,415,898	\$ 1,024,778	\$ 1,653,300	\$ 149,636	\$ 8,243,612	\$ 1,474,945					
	Total Administrative Costs							\$ 1,474,945		\$ 991,727	\$ 32,914	\$ 35,638	\$ 414,666	\$ -
	Unit Cost Multiplier							0.17891975						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 102,440	\$ 36,875	\$ 11,788	\$ 151,103							
	TOTAL FACILITY COSTS							\$ 9,869,660						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
TAMPICO TERRACE CARE CENTER

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	603	603	603							
065	Dietary	3,138	3,138	3,138							
155	Social Services	94	94	94							
160	Activities										
165	Administration	1,210	1,210	1,210							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	196	196	196						53,335	53,335
077	Specialized Support Surfaces									170,322	170,322
080	Physical Therapy	691	691	691						593,788	593,788
081	Respiratory Therapy									0	0
082	Occupational Therapy	168	168	168						556,284	556,284
083	Speech Pathology	168	168	168						32,592	32,592
085	Pharmacy	100	100	100						440,566	440,566
090	Laboratory									54,710	54,710
095	Home Health Services									0	0
100	Other Ancillary Services									31,502	31,502
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,077	10,077	10,077	309,810	92,943	4,362,630	4,362,630	4,362,630	6,300,797	6,300,797
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	125	125	125						9,715	9,715
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,570	16,570	16,570	309,810	92,943	4,362,630	4,362,630	4,362,630	8,243,612	8,243,612
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 129,277	\$ 104,597			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029632813	0.023975675			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 73,967	\$ 299,374	\$ 148,889	\$ 470,029	\$ 2,118	\$ -	\$ 144,071	\$ 27,263	\$ 75,177
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.46391068	18.06722993	0.48058254	5.05717181	0.00048547	0.00000000	0.03302389	0.00330713	0.00911943
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 265,067	\$ 38,511	\$ 13,840	\$ 348,372	\$ 2,657	\$ 14,082	\$ 13,039	\$ 22,168	\$ 14,707
	UNIT COST MULTIPLIER (INDIRECT OTHER)		15.99680145	2.32414001	0.04467102	3.74823402	0.00060908	0.00322787	0.00298879	0.00268915	0.00178405
	TOTAL CAPITAL COSTS - SCH. 5	\$ 161,424	\$ -	\$ -	\$ 5,874	\$ 30,570	\$ 916	\$ -	\$ -	\$ 11,788	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.74194327	0.00000000	0.00000000	0.01896127	0.32891361	0.00020991	0.00000000	0.00000000	0.00142993	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 53,382	\$ 0	\$ 53,382	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,585	0	20,585	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	265,067	0	265,067	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 339,034	\$ 0	\$ 339,034	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 213,381	\$ 0	\$ 213,381	(Sch 3)
010	.20-.39	Fringe Benefits	6300	85,993	0	85,993	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,511	0	38,511	(Sch 4)
010		Housekeeping - Total	6300	\$ 337,885	\$ 0	\$ 337,885	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,548	0	4,548	(Sch 5)
025		Depreciation: Equipment	7140	26,930	0	26,930	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	25,855	25,855	(Sch 5)
040		Property Taxes	7300	149,442	(45,351)	104,091	(Sch 5)
045		Property Insurance	7400	13,011	(6,303)	6,708	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 870,850	\$ (25,799)	\$ 845,051	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 97,188	\$ 0	\$ 97,188	(Sch 3)
060	.20-.39	Fringe Benefits	6400	38,115	0	38,115	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	4,528	(1,736)	2,792	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 139,831	\$ (1,736)	\$ 138,095	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 295,362	\$ 0	\$ 295,362	(Sch 3)
065	.20-.39	Fringe Benefits	6500	103,964	0	103,964	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	301,635	(10,754)	290,881	(Sch 4)
065		Dietary - Total	6500	\$ 700,961	\$ (10,754)	\$ 690,207	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	43,419	0	43,419	(Sch 4)
075		Patient Supplies - Total	8100	\$ 43,419	\$ 0	\$ 43,419	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	170,322	0	170,322	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 170,322	\$ 0	\$ 170,322	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	558,828	0	558,828	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 558,828	\$ 0	\$ 558,828	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	547,784	0	547,784	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 547,784	\$ 0	\$ 547,784	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	24,092	0	24,092	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 24,092	\$ 0	\$ 24,092	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	435,507	0	435,507	(Sch 4)
085		Pharmacy - Total	8300	\$ 435,507	\$ 0	\$ 435,507	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	54,710	0	54,710	(Sch 4)
090		Laboratory - Total	8400	\$ 54,710	\$ 0	\$ 54,710	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	31,502	0	31,502	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 31,502	\$ 0	\$ 31,502	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,866,164	\$ 0	\$ 1,866,164	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,058,218	\$ (65,673)	\$ 2,992,545	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,078,609	(19,834)	1,058,775	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	311,310	0	311,310	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,448,137	\$ (85,507)	\$ 4,362,630	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,391	0	3,391 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,391	\$ 0	\$ 3,391
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,451,528	\$ (85,507)	\$ 4,366,021
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 95,778	\$ 0	\$ 95,778 (Sch 2)
155	.20-.39	Fringe Benefits	6600	33,499	0	33,499 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	935	0	935 (Sch 4)
155		Social Services - Total	6600	\$ 130,212	\$ 0	\$ 130,212

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TAMPICO TERRACE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902127392

OSHPD Facility Number:
206071061

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 78,917	\$ 0	\$ 78,917	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,680	0	25,680	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,082	0	14,082	(Sch 4)
160		Activities - Total	6700	\$ 118,679	\$ 0	\$ 118,679	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 381,237	\$ 65,673	\$ 446,910	(Sch 6)
165	.20-.39	Fringe Benefits	6900	129,138	19,834	148,972	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	429,351	(40,214)	389,137	(Sch 6)
165		Administration - Total	6900	\$ 939,726	\$ 45,293	\$ 985,019	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 55,232	\$ 0	\$ 55,232	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,945	0	19,945	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,707	0	14,707	(Sch 4)
166		Medical Records - Total	6900	\$ 89,884	\$ 0	\$ 89,884	
167		CDPH Licensing Fees	6900	\$ 32,914	\$ 0	\$ 32,914	(Sch 6)
168		Professional Liability Insurance	6900	\$ 77,843	\$ (42,205)	\$ 35,638	(Sch 6)
169		Quality Assurance Fees	6900	\$ 414,666	\$ 0	\$ 414,666	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 106,360	\$ 0	\$ 106,360	(Sch 3)
170	.20-.39	Fringe Benefits	6800	37,711	0	37,711	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	13,039	0	13,039	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 157,110	\$ 0	\$ 157,110	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,961,034	\$ 3,088	\$ 1,964,122	
200		Total		\$ 9,990,368	\$ (120,708)	\$ 9,869,660	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 507,066	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
TAMPICO TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1902127392		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$507,066	\$507,066	

Provider Name							Fiscal Period	Provider NPI		Adjustments
TAMPICO TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902127392		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,058,218	(\$65,673)	\$2,992,545
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,078,609	(19,834)	1,058,775
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	381,237	65,673	446,910
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	129,138	19,834	148,972
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			
3	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$4,528	(\$1,736)	\$2,792
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	301,635	(10,754)	290,881
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	429,351	(13,365)	415,986 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	25,855	25,855
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
TAMPICO TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902127392		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
4	10.5	045	4	8A-1	045	4	Property Insurance	\$13,011	(\$6,303)	\$6,708
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	77,843	(42,205)	35,638
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported insurance expenses to agree with the insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* 415,986	37,639	453,625 *
5	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's property tax invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$149,442	(\$45,351)	\$104,091
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust business meal expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	* \$453,625	(\$570)	\$453,055 *
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate business meal expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$453,055	(\$657)	\$452,398 *
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate alcohol expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105.8	* \$452,398	(\$261)	\$452,137 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
TAMPICO TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902127392		13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate business travel expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$452,137	(\$15,000)	\$437,137 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate home office costs as no Home Office Cost Report for fiscal period ended 2011 was filed. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Section 2153	*	\$437,137	(\$48,000)	\$389,137

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
TAMPICO TERRACE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1902127392		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
11	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	31,221	1	31,222	
12	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 10, 2012 Report Date: August 31, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	18,687	490	19,177	
13	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	5	5	