

**REPORT  
ON THE  
RATE SETTING AUDIT**

**PRESIDIO HEALTH CARE CENTER  
SPRING VALLEY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1518974542**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Nancy Nguyen**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 31, 2013

Guy Reggev, Administrator  
Presidio Health Care Center  
8625 Lamar Street  
Spring Valley, CA 91977

PROVIDER: PRESIDIO HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI): 1518974542  
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 that include a summary of the total due the State in the amount of \$69,762, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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.

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

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—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Guy Reggev  
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Certified

cc: Cathy Storr, Vice President  
Axiom Healthcare Group  
572 West 37<sup>th</sup> Street  
San Pedro, CA 90731

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
PRESIDIO HEALTH CARE CENTER

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

Provider NPI:  
1518974542

OSHPD Facility No.:  
206370793

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,495,864	\$ 88.12
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 539,222	\$ 31.76
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 748,191	\$ 44.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 632,717	\$ 37.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,821	\$ 1.99
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,468	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,028	\$ 2.12
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 165,615	\$ 9.76
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 353,570	\$ 20.83
11	Cost of Routine Service/Audited Total Costs	\$ 4,173,525.00	\$ 4,013,498	\$ 236.42
12	Total Patient Days (Adj 21)	16,969	16,976	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 245.95	\$ 236.42	
14	Overpayments (Adj 22)	\$ 0	\$ (69,762)	
15	Medi-Cal Days (Adj 20)	8,011	7,978	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
PRESIDIO HEALTH CARE CENTER

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

**Provider NPI:**  
1518974542

**OSHPD Facility No.:**  
206370793

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
PRESIDIO HEALTH CARE CENTER

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

**Provider NPI:**  
1518974542

**OSHPD Facility No.:**  
206370793

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 35,937	\$ 35,937		
160	Activities	91,924		\$ 91,924	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	471,864	0	0	471,864
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	462,696	0	0	462,696
083	Speech Pathology	90,203	0	0	90,203
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,368,003	35,937	91,924	1,495,864 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,520,627</b>	<b>\$ 35,937</b>	<b>\$ 91,924</b>	<b>\$ 2,520,627</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PRESIDIO HEALTH CARE CENTER

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 49,219	\$ 49,219										
010	Housekeeping	69,504	725	\$ 70,229									
060	Laundry and Linen	51,313	426	617	\$ 52,356								
065	Dietary	188,984	4,816	6,975	0	\$ 200,775							
155	Social Services	N/A	646	936	0	0	\$ 1,583						
160	Activities	N/A	2,436	3,528	0	0	0	\$ 5,965					
165	Administration	N/A	959	1,389	0	0	0	0		\$ 2,348	\$ 2,348		
166	Medical Records	36,146	398	576	0	0	0	0		37,120		\$ 37,120	
170	Inservice Education - Nursing	161,393	1,186	1,718	0	0	0	0	\$ 164,297				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,051	1,522	0	0	0	0	0	2,574	19	303	\$ 2,896
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	7	111	118
080	Physical Therapy		327	473	0	0	0	0	0	800	239	3,776	4,815
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		327	473	0	0	0	0	0	800	234	3,700	4,734
083	Speech Pathology		327	473	0	0	0	0	0	800	49	772	1,621
085	Pharmacy		497	720	0	0	0	0	0	1,217	92	1,448	2,757
090	Laboratory		0	0	0	0	0	0	0	0	9	149	159
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	13	211	224
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		35,098	50,827	52,356	200,775	1,583	5,965	164,297	510,901	1,685	26,637	539,222
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	1	12	13
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 556,559</b>	<b>\$ 49,219</b>	<b>\$ 70,229</b>	<b>\$ 52,356</b>	<b>\$ 200,775</b>	<b>\$ 1,583</b>	<b>\$ 5,965</b>	<b>\$ 164,297</b>	<b>\$ 517,091</b>	<b>\$ 2,348</b>	<b>\$ 37,120</b>	<b>\$ 556,559</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PRESIDIO HEALTH CARE CENTER

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 349,311	\$ 349,311										
010	Housekeeping	12,341	5,142	\$ 17,483									
060	Laundry and Linen	12,087	3,025	154	\$ 15,265								
065	Dietary	117,630	34,180	1,736	0	\$ 153,546							
155	Social Services	248	4,588	233	0	0	\$ 5,069						
160	Activities	5,784	17,292	878	0	0	0	\$ 23,954					
165	Administration	N/A	6,806	346	0	0	0	0		\$ 7,151	\$ 7,151		
166	Medical Records	16,131	2,823	143	0	0	0	0		19,098		\$ 19,098	
170	Inservice Education - Nursing	25	8,419	428	0	0	0	0	\$ 8,872				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	12,810	7,461	379	0	0	0	0	0	20,650	58	156	\$ 20,865
077	Specialized Support Surfaces	14,117	0	0	0	0	0	0	0	14,117	21	57	14,195
080	Physical Therapy	481	2,319	118	0	0	0	0	0	2,918	728	1,943	5,588
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,319	118	0	0	0	0	0	2,437	713	1,904	5,053
083	Speech Pathology	0	2,319	118	0	0	0	0	0	2,437	149	397	2,983
085	Pharmacy	171,961	3,529	179	0	0	0	0	0	175,669	279	745	176,693
090	Laboratory	19,000	0	0	0	0	0	0	0	19,000	29	77	19,106
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	26,824	0	0	0	0	0	0	0	26,824	41	108	26,973
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	260,906	249,090	12,653	15,265	153,546	5,069	23,954	8,872	729,355	5,132	13,704	748,191
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,522	0	0	0	0	0	0	0	1,522	2	6	1,530
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,021,178</b>	<b>\$ 349,311</b>	<b>\$ 17,483</b>	<b>\$ 15,265</b>	<b>\$ 153,546</b>	<b>\$ 5,069</b>	<b>\$ 23,954</b>	<b>\$ 8,872</b>	<b>\$ 994,929</b>	<b>\$ 7,151</b>	<b>\$ 19,098</b>	<b>\$ 1,021,178</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PRESIDIO HEALTH CARE CENTER

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

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 673,137	95%							
	Property Tax (line 40)	35,982	5%	\$ 709,119						
005	Plant Operations and Maintenance			36,592	\$ 36,592					
010	Housekeeping			9,900	539	\$ 10,439				
060	Laundry and Linen			5,824	317	92	\$ 6,232			
065	Dietary			65,807	3,580	1,037	0	\$ 70,424		
155	Social Services			8,832	481	139	0	0	\$ 9,452	
160	Activities			33,292	1,811	524	0	0	0	\$ 35,627
165	Administration			13,103	713	206	0	0	0	0
166	Medical Records			5,435	296	86	0	0	0	0
170	Inservice Education - Nursing			16,209	882	255	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			14,365	782	226	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,465	243	70	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,465	243	70	0	0	0	0
083	Speech Pathology			4,465	243	70	0	0	0	0
085	Pharmacy			6,794	370	107	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			479,573	26,093	7,555	6,232	70,424	9,452	35,627
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 709,119</b>	<b>100%</b>	<b>\$ 709,119</b>	<b>\$ 36,592</b>	<b>\$ 10,439</b>	<b>\$ 6,232</b>	<b>\$ 70,424</b>	<b>\$ 9,452</b>	<b>\$ 35,627</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PRESIDIO HEALTH CARE CENTER

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

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 673,137	95%							
	Property Tax (line 40)	35,982	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,022	\$ 14,022				
166	Medical Records				5,817		\$ 5,817			
170	Inservice Education - Nursing			\$ 17,346						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	15,373	115	48	\$ 15,535	\$ 14,747	\$ 788
077	Specialized Support Surfaces			0	0	42	17	59	56	3
080	Physical Therapy			0	4,778	1,426	592	6,796	6,451	345
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,778	1,398	580	6,756	6,413	343
083	Speech Pathology			0	4,778	292	121	5,191	4,927	263
085	Pharmacy			0	7,271	547	227	8,045	7,636	408
090	Laboratory			0	0	56	23	80	76	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	80	33	113	107	6
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			17,346	652,302	10,062	4,174	666,539	632,717	33,821 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	5	2	6	6	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 709,119	100%	\$ 17,346	\$ 689,280	\$ 14,022	\$ 5,817	\$ 709,119	\$ 673,137	\$ 35,982

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PRESIDIO HEALTH CARE CENTER

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	492,717												
	Total Costs Allocable as Administration	492,717	63%											
167	CDPH Licensing Fees	11,800	2%											
168	Professional Liability Insurance	50,207	6%											
169	Quality Assurance Fees	230,793	29%											
174	Caregiver Training	0	0%											
	Total	785,517	100%						\$ 785,517					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,574	\$ 20,650	\$ 15,373	\$ 38,597	6,421	\$ 4,027	\$ 96	\$ 410	\$ 1,886	\$ -
077	Specialized Support Surfaces			0	0	14,117	0	14,117	2,348	1,473	35	150	690	0
080	Physical Therapy			471,864	800	2,918	4,778	480,360	79,910	50,124	1,200	5,108	23,478	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			462,696	800	2,437	4,778	470,711	78,305	49,117	1,176	5,005	23,007	0
083	Speech Pathology			90,203	800	2,437	4,778	98,218	16,339	10,249	245	1,044	4,801	0
085	Pharmacy			0	1,217	175,669	7,271	184,157	30,636	19,216	460	1,958	9,001	0
090	Laboratory			0	0	19,000	0	19,000	3,161	1,983	47	202	929	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,824	0	26,824	4,462	2,799	67	285	1,311	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,495,864	510,901	729,355	652,302	3,388,422	563,682	353,570	8,468	36,028	165,615	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,522	0	1,522	253	159	4	16	74	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 785,517		\$ 2,520,627	\$ 517,091	\$ 994,929	\$ 689,280	\$ 4,721,927	\$ 785,517					
	Total Administrative Costs							\$ 785,517		\$ 492,717	\$ 11,800	\$ 50,207	\$ 230,793	\$ -
	Unit Cost Multiplier							0.16635516						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 39,468	\$ 26,249	\$ 19,839	\$ 85,556							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,593,000						

\*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
PRESIDIO HEALTH CARE CENTER

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>	)	)	)	)	)	)	)	)		
005	Plant Operations and Maintenance	377									
010	Housekeeping	102	102								
060	Laundry and Linen	60	60	60							
065	Dietary	678	678	678							
155	Social Services	91	91	91							
160	Activities	343	343	343							
165	Administration	135	135	135							
166	Medical Records	56	56	56							
170	Inservice Education - Nursing	167	167	167							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	148	148	148						38,597	38,597
077	Specialized Support Surfaces									14,117	14,117
080	Physical Therapy	46	46	46						480,360	480,360
081	Respiratory Therapy									0	0
082	Occupational Therapy	46	46	46						470,711	470,711
083	Speech Pathology	46	46	46						98,218	98,218
085	Pharmacy	70	70	70						184,157	184,157
090	Laboratory									19,000	19,000
095	Home Health Services									0	0
100	Other Ancillary Services									26,824	26,824
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	4,941	4,941	4,941	166,220	49,866	1,628,909	1,628,909	1,628,909	3,388,422	3,388,422
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									1,522	1,522
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	7,306	6,929	6,827	166,220	49,866	1,628,909	1,628,909	1,628,909	4,721,927	4,721,927
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 35,937	\$ 91,924			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022062006	0.056432864			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 49,219	\$ 70,229	\$ 52,356	\$ 200,775	\$ 1,583	\$ 5,965	\$ 164,297	\$ 2,348	\$ 37,120
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.10333381	10.28688151	0.31498263	4.02628176	0.00097152	0.00366186	0.10086332	0.00049719	0.00786117
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 349,311	\$ 17,483	\$ 15,265	\$ 153,546	\$ 5,069	\$ 23,954	\$ 8,872	\$ 7,151	\$ 19,098
	UNIT COST MULTIPLIER (INDIRECT OTHER)		50.41290230	2.56087828	0.09183869	3.07917666	0.00311166	0.01470555	0.00544636	0.00151452	0.00404444
	TOTAL CAPITAL COSTS - SCH. 5	\$ 709,119	\$ 36,592	\$ 10,439	\$ 6,232	\$ 70,424	\$ 9,452	\$ 35,627	\$ 17,346	\$ 14,022	\$ 5,817
	UNIT COST MULTIPLIER (CAPITAL COSTS)	97.05981385	5.28092796	1.52903994	0.03749360	1.41225910	0.00580275	0.02187190	0.01064900	0.00296964	0.00123185

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PRESIDIO HEALTH CARE CENTER

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

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005							
005	.01-.19	Salaries and Wages	6200	\$ 41,042			(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,177	0	8,177	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	349,311	0	349,311	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 398,530	\$ 0	\$ 398,530	
010	.01-.19	Salaries and Wages	6300	\$			(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	81,787	(12,283)	69,504	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	58	12,283	12,341	(Sch 4)
010		Housekeeping - Total	6300	\$ 81,845	\$ 0	\$ 81,845	
		Depreciation: Buildings and Improvements	7110 - 7120	96			(Sch 5)
020		Depreciation: Leasehold Improvements	7130	52,737	0	52,737	(Sch 5)
025		Depreciation: Equipment	7140	15,018	0	15,018	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,199	0	2,199	(Sch 5)
035		Leases and Rentals	7200	595,848	7,239	603,087	(Sch 5)
040		Property Taxes	7300	38,805	(2,823)	35,982	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
				1,185,078	4,416	1,189,494	
060	.01-.19	Salaries and Wages	6400	\$			(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	54,549	(3,236)	51,313	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,851	3,236	12,087	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 63,400	\$ 0	\$ 63,400	
065	.01-.19	Salaries and Wages	6500	\$ 155,303			(Sch 3)
065	.20-.39	Fringe Benefits	6500	33,681	0	33,681	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	117,630	0	117,630	(Sch 4)
065		Dietary - Total	6500	\$ 306,614	\$ 0	\$ 306,614	
		Provision for Bad Debts	7700				
075	.01-.19	Salaries and Wages	8100	\$	\$	\$	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	8,012	4,798	12,810	(Sch 4)
075		Patient Supplies - Total	8100	\$ 8,012	\$ 4,798	\$ 12,810	
		Specialized Support Surfaces					
	.01-.19	Salaries and Wages	8150	\$	\$	\$	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	14,117	0	14,117	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 14,117	\$ 0	\$ 14,117	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PRESIDIO HEALTH CARE CENTER

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

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	471,864	0	471,864	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	481	0	481	(Sch 4)
080		Physical Therapy - Total	8200	\$ 472,345	\$ 0	\$ 472,345	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	462,696	0	462,696	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 462,696	\$ 0	\$ 462,696	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	90,203	0	90,203	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 90,203	\$ 0	\$ 90,203	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	171,961	0	171,961	(Sch 4)
085		Pharmacy - Total	8300	\$ 171,961	\$ 0	\$ 171,961	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	19,000	0	19,000	(Sch 4)
090		Laboratory - Total	8400	\$ 19,000	\$ 0	\$ 19,000	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	26,824	0	26,824	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 26,824	\$ 0	\$ 26,824	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PRESIDIO HEALTH CARE CENTER

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

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,265,158	\$ 4,798	\$ 1,269,956	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,126,154	\$ 0	\$ 1,126,154	(Sch 2)
105	.20-.39	Fringe Benefits	6110	241,849	0	241,849	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	282,277	(21,371)	260,906	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,650,280	\$ (21,371)	\$ 1,628,909	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PRESIDIO HEALTH CARE CENTER

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

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		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	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		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	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		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	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,522	0	1,522	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,522	\$ 0	\$ 1,522	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 1,651,802	\$ (21,371)	\$ 1,630,431	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 30,020	\$ 0	\$ 30,020	(Sch 2)
155	.20-.39	Fringe Benefits	6600	5,917	0	5,917	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	248	0	248	(Sch 4)
155		Social Services - Total	6600	\$ 36,185	\$ 0	\$ 36,185	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PRESIDIO HEALTH CARE CENTER

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

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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	\$ 75,779	\$ 0	\$ 75,779	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,145	0	16,145	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,784	0	5,784	(Sch 4)
160		Activities - Total	6700	\$ 97,708	\$ 0	\$ 97,708	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 170,870	\$ (74,486)	\$ 96,384	(Sch 6)
165	.20-.39	Fringe Benefits	6900	43,027	0	43,027	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	479,353	(126,047)	353,306	(Sch 6)
165		Administration - Total	6900	\$ 693,250	\$ (200,533)	\$ 492,717	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,787	\$ 0	\$ 30,787	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,359	0	5,359	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,131	0	16,131	(Sch 4)
166		Medical Records - Total	6900	\$ 52,277	\$ 0	\$ 52,277	
167		CDPH Licensing Fees	6900	\$ 12,000	\$ (200)	\$ 11,800	(Sch 6)
168		Professional Liability Insurance	6900	\$ 60,301	\$ (10,094)	\$ 50,207	(Sch 6)
169		Quality Assurance Fees	6900	\$ 230,793	\$ 0	\$ 230,793	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 135,896	\$ 0	\$ 135,896	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,497	0	25,497	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	25	0	25	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 161,418	\$ 0	\$ 161,418	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,343,932	\$ (210,827)	\$ 1,133,105	
200		<b>Total</b>		\$ 5,815,984	\$ (222,984)	\$ 5,593,000	
210	0.24	Total Facility Group Health Insurance * (adj 1)	6900			\$ 25,171	

\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
PRESIDIO HEALTH CARE CENTER

Provider NPI:  
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OSHPD Facility Number:  
206370793

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

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(12,283)		(12,283)					
010	4	Housekeeping - Other - Nonlabor	12,283		12,283					
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	7,239				7,239			
040	4	Property Taxes	(2,823)	(2,823)						
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	(3,236)			(3,236)				
060	4	Laundry and Linen - Other - Nonlabor	3,236			3,236				
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	4,798							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							





Provider Name:  
PRESIDIO HEALTH CARE CENTER

Provider NPI:  
1518974542

OSHPD Facility Number:  
206370793

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$222,984) (To Sch 8)	0	0	0	0	0	0	(200)	(8,875)

















Provider Name							Fiscal Period			Provider NPI		Adjustments
PRESIDIO HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518974542		22
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$25,171	\$25,171

Provider Name							Fiscal Period	Provider NPI		Adjustments
PRESIDIO HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518974542		22
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.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	040	4	8A-1	040	4	Property Taxes	\$38,805	(\$2,823)	\$35,982
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify other taxes and insurance fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	479,353	2,823	482,176 *
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$482,176	\$10,094	\$492,270 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	60,301	(10,094)	50,207
4	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$81,787	(\$12,283)	\$69,504
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor To reclassify the nonlabor portion of agency costs for housekeeping to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)	58	12,283	12,341
5	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$54,549	(\$3,236)	\$51,313
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To reclassify the nonlabor portion of agency costs for laundry and linen to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)	8,851	3,236	12,087

Provider Name							Fiscal Period	Provider NPI		Adjustments
PRESIDIO HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518974542		22
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.				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>										
6	10.5	035	4	8A-1	035	4	Leases and Rentals	\$595,848	\$7,239	\$603,087
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	282,277	(2,661)	279,616 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 492,270	(4,578)	487,692 *
							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			
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$279,616	(\$7,585)	\$272,031 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 487,692	7,585	495,277 *
							To reclassify pharmacy consultant expenses based on the provider's contract agreement.			
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PRESIDIO HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518974542		22
Report References										
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
8	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To adjust CDPH Licensing Fees to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$12,000	(\$200)	\$11,800
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To eliminate automobile lease due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	* \$495,277	(\$8,875)	\$486,402 *
10	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust administrator's compensation based on the federal guidelines. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 901, 902.3, 904, and 1005 CCR Title 22, Section 52504(f)	\$170,870	(\$74,486)	\$96,384
11	10.5 10.5	075 105	4 4	8A-1 8A-1	075 105	4 4	Patient Supplies - Other - Nonlabor Skilled Nursing Care - Other - Nonlabor To correct the provider's Twin Med adjustment to agree with the provider's revised documentation. 44 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$8,012 * 272,031	\$4,798 (4,796)	\$12,810 267,235 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PRESIDIO HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1518974542		22
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$486,402		
							To eliminate legal expense not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(\$25,443)		
13							To eliminate legal expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(4,479)		
14							To eliminate travel expense not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(622)		
15							To eliminate travel expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(577)		
16							To eliminate residential expense not included in the rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)		(4,502)		
									(\$35,623)	\$450,779 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PRESIDIO HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1518974542		22
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
17	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor  To eliminate Skilled Nursing Care expenses due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	* \$267,235	(\$5,959)		
18							To eliminate minor medical equipment expense not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(370) (\$6,329)	\$260,906	
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor  To disallow related party management fees due to insufficient documentation and to the fact that the provider did not file home office cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 2150, 2300 and 2304	* \$450,779	(\$97,473)	\$353,306	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PRESIDIO HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518974542		22
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				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
20	4.1	5	2	1	15		Medi-Cal Patient 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 31, 2012 Reported Date: September 13, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 24408 CCR, Title 22, Section 51541	8,011	(33)	7,978
21	4.1	5	6	1	12		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	16,969	7	16,976

Provider Name							Fiscal Period			Provider NPI		Adjustments
PRESIDIO HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518974542		22
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
22	Not Reported			1	14		Credit Balance To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$69,762	\$69,762