

**REPORT
ON THE
RATE SETTING AUDIT**

**REDLANDS HEALTHCARE CENTER
REDLANDS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811926603**

**FISCAL PERIOD ENDED
OCTOBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

REDLANDS HEALTHCARED CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1811926603
FISCAL PERIOD NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$36,380, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Ellen Subia
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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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility No.:
206361351

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	\$ 2,254,495	\$ 83.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 706,865	\$ 26.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 671,991	\$ 24.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 466,724	\$ 17.35
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,478	\$ 0.69
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,263	\$ 0.49
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 62,743	\$ 2.33
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 259,392	\$ 9.64
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,218,117	\$ 45.27
11	Cost of Routine Service/Audited Total Costs	\$ 5,514,176.00	\$ 5,672,067	\$ 210.82
12	Total Patient Days (Adj)	26,905	26,905	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 204.95	\$ 210.82	
14	Overpayments (Adj 6)	\$ 0	\$ 36,380	
15	Medi-Cal Days (Adj 4)	12,441	12,292	
16	Medi-Cal Managed Care Days (Adj 5)		9	
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:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility No.:
206361351

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:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility No.:
206361351

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 50,651	\$ 50,651		
160	Activities	83,796		\$ 83,796	
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	489,912	0	0	489,912
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	300,728	0	0	300,728
083	Speech Pathology	37,068	0	0	37,068
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	2,120,048	50,651	83,796	2,254,495 *
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	\$ 3,082,203	\$ 50,651	\$ 83,796	\$ 3,082,203

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
REDLANDS HEALTHCARE CENTER

NPI:
1811926603

OSHPD Facility Number:
206361351

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 90,203	\$ 90,203										
010	Housekeeping	123,771	258	\$ 124,029									
060	Laundry and Linen	47,631	2,880	3,971	\$ 54,482								
065	Dietary	317,806	12,725	17,547	0	\$ 348,078							
155	Social Services	N/A	192	265	0	0	\$ 457						
160	Activities	N/A	954	1,315	0	0	0	\$ 2,269					
165	Administration	N/A	6,947	9,580	0	0	0	0		\$ 16,528	\$ 16,528		
166	Medical Records	92,243	2,436	3,359	0	0	0	0		98,038		\$ 98,038	
170	Inservice Education - Nursing	83,230	1,824	2,515	0	0	0	0	\$ 87,569				
ANCILLARY SERVICES													
075	Patient Supplies		1,098	1,514	0	0	0	0	0	2,612	105	622	\$ 3,339
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	111	661	772
080	Physical Therapy		2,820	3,888	0	0	0	0	0	6,708	1,617	9,592	17,917
081	Respiratory Therapy		78	108	0	0	0	0	0	186	145	863	1,194
082	Occupational Therapy		2,760	3,806	0	0	0	0	0	6,565	1,012	6,004	13,581
083	Speech Pathology		174	240	0	0	0	0	0	414	121	720	1,255
085	Pharmacy		0	0	0	0	0	0	0	0	834	4,946	5,780
090	Laboratory		0	0	0	0	0	0	0	0	157	929	1,085
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	227	1,348	1,576
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		54,512	75,169	54,482	348,078	457	2,269	87,569	622,535	12,166	72,164	706,865 *
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		546	753	0	0	0	0	0	1,299	32	189	1,520
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 754,884	\$ 90,203	\$ 124,029	\$ 54,482	\$ 348,078	\$ 457	\$ 2,269	\$ 87,569	\$ 640,319	\$ 16,528	\$ 98,038	\$ 754,884

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
REDLANDS HEALTHCARE CENTER

NPI:
1811926603

OSHPD Facility Number:
206361351

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 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	\$ 186,031	\$ 186,031										
010	Housekeeping	24,279	532	\$ 24,811									
060	Laundry and Linen	13,298	5,939	794	\$ 20,032								
065	Dietary	203,941	26,244	3,510	0	\$ 233,695							
155	Social Services	20,435	396	53	0	0	\$ 20,884						
160	Activities	2,768	1,967	263	0	0	0	\$ 4,998					
165	Administration	N/A	14,328	1,916	0	0	0	0		\$ 16,245	\$ 16,245		
166	Medical Records	5,228	5,024	672	0	0	0	0		10,923		\$ 10,923	
170	Inservice Education - Nursing	0	3,761	503	0	0	0	0	\$ 4,265				
ANCILLARY SERVICES													
075	Patient Supplies	22,403	2,264	303	0	0	0	0	0	24,970	103	69	\$ 25,143
077	Specialized Support Surfaces	36,368	0	0	0	0	0	0	0	36,368	109	74	36,551
080	Physical Therapy	7,691	5,815	778	0	0	0	0	0	14,284	1,589	1,069	16,942
081	Respiratory Therapy	46,654	161	22	0	0	0	0	0	46,836	143	96	47,075
082	Occupational Therapy	0	5,692	761	0	0	0	0	0	6,453	995	669	8,117
083	Speech Pathology	694	359	48	0	0	0	0	0	1,101	119	80	1,300
085	Pharmacy	272,254	0	0	0	0	0	0	0	272,254	820	551	273,625
090	Laboratory	51,124	0	0	0	0	0	0	0	51,124	154	103	51,381
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	74,226	0	0	0	0	0	0	0	74,226	223	150	74,600
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	240,660	112,423	15,037	20,032	233,695	20,884	4,998	4,265	651,993	11,957	8,041	671,991*
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	4,513	1,126	151	0	0	0	0	0	5,790	31	21	5,842
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,212,567	\$ 186,031	\$ 24,811	\$ 20,032	\$ 233,695	\$ 20,884	\$ 4,998	\$ 4,265	\$ 1,185,399	\$ 16,245	\$ 10,923	\$ 1,212,567

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility Number:
206361351

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)	\$ 524,788	96%							
	Property Tax (line 40)	20,777	4%	\$ 545,565						
005	Plant Operations and Maintenance			37,729	\$ 37,729					
010	Housekeeping			1,452	108	\$ 1,560				
060	Laundry and Linen			16,213	1,205	50	\$ 17,467			
065	Dietary			71,641	5,322	221	0	\$ 77,184		
155	Social Services			1,081	80	3	0	0	\$ 1,164	
160	Activities			5,371	399	17	0	0	0	\$ 5,786
165	Administration			39,114	2,906	121	0	0	0	0
166	Medical Records			13,713	1,019	42	0	0	0	0
170	Inservice Education - Nursing			10,268	763	32	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,181	459	19	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,875	1,179	49	0	0	0	0
081	Respiratory Therapy			439	33	1	0	0	0	0
082	Occupational Therapy			15,537	1,154	48	0	0	0	0
083	Speech Pathology			980	73	3	0	0	0	0
085	Pharmacy			0	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			306,897	22,800	946	17,467	77,184	1,164	5,786
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			3,074	228	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 545,565	100%	\$ 545,565	\$ 37,729	\$ 1,560	\$ 17,467	\$ 77,184	\$ 1,164	\$ 5,786

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility Number:
206361351

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 524,788	96%							
	Property Tax (line 40)	20,777	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 42,140	\$ 42,140				
166	Medical Records				14,775		\$ 14,775			
170	Inservice Education - Nursing			\$ 11,063						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,659	267	94	\$ 7,021	\$ 6,753	\$ 267
077	Specialized Support Surfaces			0	0	284	100	384	369	15
080	Physical Therapy			0	17,103	4,123	1,446	22,672	21,809	863
081	Respiratory Therapy			0	473	371	130	974	937	37
082	Occupational Therapy			0	16,740	2,581	905	20,225	19,455	770
083	Speech Pathology			0	1,055	310	109	1,473	1,417	56
085	Pharmacy			0	0	2,126	745	2,871	2,762	109
090	Laboratory			0	0	399	140	539	519	21
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	580	203	783	753	30
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			11,063	443,308	31,019	10,875	485,202	466,724	18,478
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	3,312	81	28	3,421	3,291	130
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 545,565	100%	\$ 11,063	\$ 488,650	\$ 42,140	\$ 14,775	\$ 545,565	\$ 524,788	\$ 20,777

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
REDLANDS HEALTHCARE CENTER

NPI:
1811926603

OSHPD Facility Number:
206361351

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 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. 78% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 18,334												
055	Interest - Other	57,728												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,578,799												
	Total Costs Allocable as Administration	1,654,861	78%											
167	CDPH Licensing Fees	18,018	1%											
168	Professional Liability Insurance	85,239	4%											
169	Quality Assurance Fees	352,394	17%											
174	Caregiver Training	0	0%											
	Total	2,110,512	100%						\$ 2,110,512					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,612	\$ 24,970	\$ 6,659	\$ 34,241	13,391	\$ 10,500	\$ 114	\$ 541	\$ 2,236	\$ -
077	Specialized Support Surfaces			0	0	36,368	0	36,368	14,223	11,152	121	574	2,375	0
080	Physical Therapy			489,912	6,708	14,284	17,103	528,008	206,495	161,914	1,763	8,340	34,479	0
081	Respiratory Therapy			0	186	46,836	473	47,495	18,575	14,564	159	750	3,101	0
082	Occupational Therapy			300,728	6,565	6,453	16,740	330,486	129,248	101,344	1,103	5,220	21,581	0
083	Speech Pathology			37,068	414	1,101	1,055	39,638	15,502	12,155	132	626	2,588	0
085	Pharmacy			0	0	272,254	0	272,254	106,474	83,487	909	4,300	17,778	0
090	Laboratory			0	0	51,124	0	51,124	19,994	15,677	171	808	3,338	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	74,226	0	74,226	29,029	22,761	248	1,172	4,847	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			2,254,495	622,535	651,993	443,308	3,972,331	1,553,515	1,218,117	13,263	62,743	259,392	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	1,299	5,790	3,312	10,400	4,067	3,189	35	164	679	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,110,512		\$ 3,082,203	\$ 640,319	\$ 1,185,399	\$ 488,650	\$ 5,396,571	\$ 2,110,512					
	Total Administrative Costs							\$ 2,110,512		\$ 1,654,861	\$ 18,018	\$ 85,239	\$ 352,394	\$ -
	Unit Cost Multiplier							0.39108389						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 114,565	\$ 27,168	\$ 56,915	\$ 198,648							
	TOTAL FACILITY COSTS							\$ 7,705,731						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
REDLANDS HEALTHCARE CENTER

NPI:
1811926603

OSHPD Facility Number:
206361351

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 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 Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,117									
010	Housekeeping	43	43								
060	Laundry and Linen	480	480	480							
065	Dietary	2,121	2,121	2,121							
155	Social Services	32	32	32							
160	Activities	159	159	159							
165	Administration	1,158	1,158	1,158							
166	Medical Records	406	406	406							
170	Inservice Education - Nursing	304	304	304							
	ANCILLARY SERVICES										
075	Patient Supplies	183	183	183						34,241	34,241
077	Specialized Support Surfaces									36,368	36,368
080	Physical Therapy	470	470	470						528,008	528,008
081	Respiratory Therapy	13	13	13						47,495	47,495
082	Occupational Therapy	460	460	460						330,486	330,486
083	Speech Pathology	29	29	29						39,638	39,638
085	Pharmacy									272,254	272,254
090	Laboratory									51,124	51,124
095	Home Health Services									0	0
100	Other Ancillary Services									74,226	74,226
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,086	9,086	9,086	161,430	80,715	2,360,708	2,360,708	2,360,708	3,972,331	3,972,331
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	91	91	91						10,400	10,400
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,152	15,035	14,992	161,430	80,715	2,360,708	2,360,708	2,360,708	5,396,571	5,396,571
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 50,651 0.021455851	\$ 83,796 0.035496131			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 90,203 5.99953442	\$ 124,029 8.27301094	\$ 54,482 0.33749502	\$ 348,078 4.31243349	\$ 457 0.00019347	\$ 2,269 0.00096129	\$ 87,569 0.03709432	\$ 16,528 0.00306261	\$ 98,038 0.01816666
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 186,031 12.37319588	\$ 24,811 1.65495247	\$ 20,032 0.12408791	\$ 233,695 2.89530698	\$ 20,884 0.00884646	\$ 4,998 0.00211736	\$ 4,265 0.00180647	\$ 16,245 0.00301017	\$ 10,923 0.00202414
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 545,565 33.77693165	\$ 37,729 2.50940024	\$ 1,560 0.10407633	\$ 17,467 0.10820415	\$ 77,184 0.95625418	\$ 1,164 0.00049328	\$ 5,786 0.00245099	\$ 11,063 0.00468617	\$ 42,140 0.00780868	\$ 14,775 0.00273776

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility Number:
206361351

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	\$ 69,487	\$ 0	\$ 69,487	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,716	0	20,716	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	186,031	0	186,031	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 276,234	\$ 0	\$ 276,234	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 94,683	\$ 0	\$ 94,683	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,088	0	29,088	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,279	0	24,279	(Sch 4)
010		Housekeeping - Total	6300	\$ 148,050	\$ 0	\$ 148,050	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	34,194	8,678	42,872	(Sch 5)
025		Depreciation: Equipment	7140	64,687	12,019	76,706	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	405,210	0	405,210	(Sch 5)
040		Property Taxes	7300	20,777	0	20,777	(Sch 5)
045		Property Insurance	7400	18,334	0	18,334	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 57,728	\$ 0	\$ 57,728	(Sch 6)
057		Subtotal 005 - 055		\$ 1,025,214	\$ 20,697	\$ 1,045,911	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 36,358	\$ 0	\$ 36,358	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,273	0	11,273	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,298	0	13,298	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 60,929	\$ 0	\$ 60,929	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 244,310	\$ 0	\$ 244,310	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,496	0	73,496	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	203,941	0	203,941	(Sch 4)
065		Dietary - Total	6500	\$ 521,747	\$ 0	\$ 521,747	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(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	22,403	0	22,403	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,403	\$ 0	\$ 22,403	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	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	36,368	0	36,368	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 36,368	\$ 0	\$ 36,368	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility Number:
206361351

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	\$ 374,312	\$ 0	\$ 374,312	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	115,600	0	115,600	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	7,691	0	7,691	(Sch 4)
080		Physical Therapy - Total	8200	\$ 497,603	\$ 0	\$ 497,603	
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	46,654	0	46,654	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 46,654	\$ 0	\$ 46,654	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 231,276	\$ 0	\$ 231,276	(Sch 2)
082	.20-.39	Fringe Benefits	8250	69,452	0	69,452	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 300,728	\$ 0	\$ 300,728	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 29,717	\$ 0	\$ 29,717	(Sch 2)
083	.20-.39	Fringe Benefits	8280	7,351	0	7,351	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	694	0	694	(Sch 4)
083		Speech Pathology - Total	8280	\$ 37,762	\$ 0	\$ 37,762	
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	272,254	0	272,254	(Sch 4)
085		Pharmacy - Total	8300	\$ 272,254	\$ 0	\$ 272,254	
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	51,124	0	51,124	(Sch 4)
090		Laboratory - Total	8400	\$ 51,124	\$ 0	\$ 51,124	
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	74,226	0	74,226	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 74,226	\$ 0	\$ 74,226	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility Number:
206361351

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		\$ 1,339,122	\$ 0	\$ 1,339,122	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,672,255	\$ 0	\$ 1,672,255	(Sch 2)
105	.20-.39	Fringe Benefits	6110	447,793	0	447,793	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	240,660	0	240,660	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,360,708	\$ 0	\$ 2,360,708	
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:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility Number:
206361351

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)
		Other Nonreimbursable				
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	4,513	0	4,513 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,513	\$ 0	\$ 4,513
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		Subtotal 105 - 145		\$ 2,365,221	\$ 0	\$ 2,365,221
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 38,714	\$ 0	\$ 38,714 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,937	0	11,937 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	20,435	0	20,435 (Sch 4)
155		Social Services - Total	6600	\$ 71,086	\$ 0	\$ 71,086

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REDLANDS HEALTHCARE CENTER

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

NPI:
1811926603

OSHPD Facility Number:
206361351

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	\$ 65,076	\$ 0	\$ 65,076	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,720	0	18,720	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,768	0	2,768	(Sch 4)
160		Activities - Total	6700	\$ 86,564	\$ 0	\$ 86,564	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 574,637	\$ 0	\$ 574,637	(Sch 6)
165	.20-.39	Fringe Benefits	6900	130,934	0	130,934	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	682,575	190,653	873,228	(Sch 6)
165		Administration - Total	6900	\$ 1,388,146	\$ 190,653	\$ 1,578,799	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,734	\$ 0	\$ 68,734	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,509	0	23,509	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,228	0	5,228	(Sch 4)
166		Medical Records - Total	6900	\$ 97,471	\$ 0	\$ 97,471	
167		CDPH Licensing Fees	6900	\$ 18,018	\$ 0	\$ 18,018	(Sch 6)
168		Professional Liability Insurance	6900	\$ 85,239	\$ 0	\$ 85,239	(Sch 6)
169		Quality Assurance Fees	6900	\$ 352,394	\$ 0	\$ 352,394	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,407	\$ 0	\$ 64,407	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,823	0	18,823	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 83,230	\$ 0	\$ 83,230	
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		\$ 2,182,148	\$ 190,653	\$ 2,372,801	
200		Total		\$ 7,494,381	\$ 211,350	\$ 7,705,731	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 282,852	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
REDLANDS HEALTHCARE CENTER

NPI:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
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	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	8,678		8,678					
025	4	Depreciation: Equipment	12,019		12,019					
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
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	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
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	0							
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:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	190,653	(444,361)	635,014					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$211,350	(444,361)	655,711	0	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period		NPI		Adjustments
REDLANDS HEALTHCARE CENTER							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1811926603		6
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		Total Facility Group Health Insurance To reflect 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	\$282,852	\$282,852	

Provider Name							Fiscal Period	NPI		Adjustments
REDLANDS HEALTHCARE CENTER							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1811926603		6
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.				
ADJUSTMENTS TO REPORTED COSTS										
2	10.5	165	4	8A-1	165	4	Administration—Other-Nonlabor To eliminate home office management fees in order to properly allocate allowable home office costs in conjunction with adjustment 3. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	\$682,575	(\$444,361)	\$238,214 *
3	10.5	20	4	8A-1	20	4	Depreciation—Leasehold Improvements	\$34,194	\$8,678	\$42,872
	10.5	25	4	8A-1	25	4	Depreciation—Equipment	64,687	12,019	76,706
	10.5	165	4	8A-1	165	4	Administration—Other-Nonlabor To adjust reported home office costs to agree with the Plum Healthcare Group, LLC home office cost report for fiscal period ended December 31, 2009 and home office cost report for fiscal period ended December 31, 2010. This is in conjunction with adjustment 2. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	* 238,214	635,014	873,228

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
REDLANDS HEALTHCARE CENTER							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1811926603		6
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>										
4	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: November 1, 2010 through October 31, 2011 Payment Period: November 1, 2010 through January 13, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	12,441	(149)	12,292	
5	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	9	9	

Provider Name							Fiscal Period		NPI		Adjustments
REDLANDS HEALTHCARE CENTER							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1811926603		6
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
6	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$36,380	\$36,380	