

**REPORT
ON THE
RATE SETTING AUDIT**

**RIDGECREST HEALTHCARE CENTER
RIDGECREST, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1265649768**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Lisa Ni**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 8, 2013

Administrator
Ridgecrest Healthcare Center
1131 North China Lake Boulevard
Ridgecrest, CA 93555

RIDGECREST HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1265649768
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

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

Administrator
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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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility No.:
206154001

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	\$ 2,384,061	\$ 80.10
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 523,764	\$ 17.60
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 735,078	\$ 24.70
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 131,172	\$ 4.41
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,995	\$ 1.04
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,964	\$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 89,449	\$ 3.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 408,323	\$ 13.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 578,356	\$ 19.43
11	Cost of Routine Service/Audited Total Costs	\$ 5,154,224	\$ 4,904,162	\$ 164.77
12	Total Patient Days (Adj 6)	29,756	29,763	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 173.22	\$ 164.77	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	20,993	20,163	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility No.:
206154001

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility No.:
206154001

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	\$ 62,670	\$ 62,670		
160	Activities	44,831		\$ 44,831	
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	417,974	0	0	417,974
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	139,046	0	0	139,046
083	Speech Pathology	1,623	0	0	1,623
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	2,276,560	62,670	44,831	2,384,061
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	\$ 2,942,704	\$ 62,670	\$ 44,831	\$ 2,942,704

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RIDGECREST HEALTHCARE CENTER

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 52,283	\$ 52,283										
010	Housekeeping	106,414	480	\$ 106,894									
060	Laundry and Linen	20,480	1,517	3,130	\$ 25,126								
065	Dietary	279,599	4,628	9,549	0	\$ 293,776							
155	Social Services	N/A	2,336	4,821	0	0	\$ 7,157						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,200	10,730	0	0	0	0		\$ 15,930	\$ 15,930		
166	Medical Records	70,358	0	0	0	0	0	0		70,358		\$ 70,358	
170	Inservice Education - Nursing	21,183	0	0	0	0	0	0	\$ 21,183				
ANCILLARY SERVICES													
075	Patient Supplies		506	1,043	0	0	0	0	0	1,549	651	2,874	\$ 5,074
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		740	1,527	0	0	0	0	0	2,267	1,446	6,386	10,100
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		546	1,128	0	0	0	0	0	1,674	494	2,180	4,348
083	Speech Pathology		273	564	0	0	0	0	0	837	17	75	929
085	Pharmacy		0	0	0	0	0	0	0	0	679	3,001	3,680
090	Laboratory		0	0	0	0	0	0	0	0	133	589	723
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	40	177	217
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		35,633	73,528	25,126	293,776	7,157	0	21,183	456,404	12,435	54,925	523,764 *
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		424	875	0	0	0	0	0	1,298	34	151	1,483
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 550,317	\$ 52,283	\$ 106,894	\$ 25,126	\$ 293,776	\$ 7,157	\$ -	\$ 21,183	\$ 464,029	\$ 15,930	\$ 70,358	\$ 550,317

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RIDGECREST HEALTHCARE CENTER

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 271,987	\$ 271,987										
010	Housekeeping	34,425	2,496	\$ 36,921									
060	Laundry and Linen	7,189	7,890	1,081	\$ 16,160								
065	Dietary	252,280	24,074	3,298	0	\$ 279,652							
155	Social Services	0	12,154	1,665	0	0	\$ 13,820						
160	Activities	13,401	0	0	0	0	0	\$ 13,401					
165	Administration	N/A	27,051	3,706	0	0	0	0		\$ 30,757	\$ 30,757		
166	Medical Records	34,354	0	0	0	0	0	0		34,354		\$ 34,354	
170	Inservice Education - Nursing	2,620	0	0	0	0	0	0	\$ 2,620				
ANCILLARY SERVICES													
075	Patient Supplies	185,973	2,630	360	0	0	0	0	0	188,963	1,256	1,403	\$ 191,623
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,850	527	0	0	0	0	0	4,377	2,792	3,118	10,288
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,843	389	0	0	0	0	0	3,232	953	1,064	5,250
083	Speech Pathology	0	1,421	195	0	0	0	0	0	1,616	33	36	1,685
085	Pharmacy	200,674	0	0	0	0	0	0	0	200,674	1,312	1,465	203,451
090	Laboratory	39,420	0	0	0	0	0	0	0	39,420	258	288	39,965
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,832	0	0	0	0	0	0	0	11,832	77	86	11,996
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	147,827	185,372	25,396	16,160	279,652	13,820	13,401	2,620	684,249	24,010	26,818	735,078
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	4,856	2,205	302	0	0	0	0	0	7,363	66	74	7,502
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,206,838	\$ 271,987	\$ 36,921	\$ 16,160	\$ 279,652	\$ 13,820	\$ 13,401	\$ 2,620	\$ 1,141,727	\$ 30,757	\$ 34,354	\$ 1,206,838

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

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)	\$ 141,056	81%							
	Property Tax (line 40)	33,330	19%	\$ 174,386						
005	Plant Operations and Maintenance			2,357	\$ 2,357					
010	Housekeeping			1,579	22	\$ 1,600				
060	Laundry and Linen			4,991	68	47	\$ 5,106			
065	Dietary			15,226	209	143	0	\$ 15,578		
155	Social Services			7,688	105	72	0	0	\$ 7,865	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			17,109	234	161	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,664	23	16	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,435	33	23	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,798	25	17	0	0	0	0
083	Speech Pathology			899	12	8	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			117,246	1,607	1,101	5,106	15,578	7,865	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,395	19	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 174,386	100%	\$ 174,386	\$ 2,357	\$ 1,600	\$ 5,106	\$ 15,578	\$ 7,865	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

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 81% Of Total	Property Tax 19% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 141,056	81%							
	Property Tax (line 40)	33,330	19%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,505	\$ 17,505				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,702	715	0	\$ 2,417	\$ 1,955	\$ 462
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,491	1,589	0	4,080	3,300	780
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,840	542	0	2,382	1,927	455
083	Speech Pathology			0	920	19	0	938	759	179
085	Pharmacy			0	0	747	0	747	604	143
090	Laboratory			0	0	147	0	147	119	28
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	44	0	44	36	8
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	148,502	13,665	0	162,167	131,172	30,995
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,427	38	0	1,464	1,184	280
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 174,386	100%	\$ -	\$ 156,881	\$ 17,505	\$ -	\$ 174,386	\$ 141,056	\$ 33,330

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RIDGECREST HEALTHCARE CENTER

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	1,691												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	739,175												
	Total Costs Allocable as Administration	740,866	53%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	114,583	8%											
169	Quality Assurance Fees	523,056	37%											
174	Caregiver Training	0	0%											
	Total	1,407,922	100%						\$ 1,407,922					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,549	\$ 188,963	\$ 1,702	\$ 192,214	57,514	\$ 30,265	\$ 1,202	\$ 4,681	\$ 21,367	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			417,974	2,267	4,377	2,491	427,110	127,799	67,249	2,670	10,401	47,478	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			139,046	1,674	3,232	1,840	145,792	43,623	22,955	911	3,550	16,207	0
083	Speech Pathology			1,623	837	1,616	920	4,996	1,495	787	31	122	555	0
085	Pharmacy			0	0	200,674	0	200,674	60,045	31,597	1,255	4,887	22,307	0
090	Laboratory			0	0	39,420	0	39,420	11,795	6,207	246	960	4,382	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,832	0	11,832	3,540	1,863	74	288	1,315	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			2,384,061	456,404	684,249	148,502	3,673,216	1,099,092	578,356	22,964	89,449	408,323	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	1,298	7,363	1,427	10,088	3,018	1,588	63	246	1,121	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,407,922		\$ 2,942,704	\$ 464,029	\$ 1,141,727	\$ 156,881	\$ 4,705,342	\$ 1,407,922					
	Total Administrative Costs							\$ 1,407,922		\$ 740,866	\$ 29,417	\$ 114,583	\$ 523,056	\$ -
	Unit Cost Multiplier							0.29921779						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 86,288	\$ 65,111	\$ 17,505	\$ 168,903							
	TOTAL FACILITY COSTS							\$ 6,282,167						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RIDGECREST HEALTHCARE CENTER

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

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 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	333									
010	Housekeeping	223	223								
060	Laundry and Linen	705	705	705							
065	Dietary	2,151	2,151	2,151							
155	Social Services	1,086	1,086	1,086							
160	Activities										
165	Administration	2,417	2,417	2,417							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	235	235	235						192,214	192,214
077	Specialized Support Surfaces									0	0
080	Physical Therapy	344	344	344						427,110	427,110
081	Respiratory Therapy									0	0
082	Occupational Therapy	254	254	254						145,792	145,792
083	Speech Pathology	127	127	127						4,996	4,996
085	Pharmacy									200,674	200,674
090	Laboratory									39,420	39,420
095	Home Health Services									0	0
100	Other Ancillary Services									11,832	11,832
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,563	16,563	16,563	147,050	88,230	2,424,387	2,424,387	2,424,387	3,673,216	3,673,216
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	197	197	197						10,088	10,088
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	24,635	24,302	24,079	147,050	88,230	2,424,387	2,424,387	2,424,387	4,705,342	4,705,342
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 62,670 0.025849833	\$ 44,831 0.018491685			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 52,283 2.15138672	\$ 106,894 4.43929396	\$ 25,126 0.17086998	\$ 293,776 3.32965606	\$ 7,157 0.00295228	\$ - 0.00000000	\$ 21,183 0.00873747	\$ 15,930 0.00338545	\$ 70,358 0.01495279
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 271,987 11.19195951	\$ 36,921 1.53331978	\$ 16,160 0.10989678	\$ 279,652 3.16958037	\$ 13,820 0.00570027	\$ 13,401 0.00552758	\$ 2,620 0.00108069	\$ 30,757 0.00653661	\$ 34,354 0.00730106
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 174,386 7.07879034	\$ 2,357 0.09699766	\$ 1,600 0.06645628	\$ 5,106 0.03472140	\$ 15,578 0.17656203	\$ 7,865 0.00324415	\$ - 0.00000000	\$ - 0.00000000	\$ 17,505 0.00372013	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

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	\$ 41,206	\$ 0	\$ 41,206	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,077	0	11,077	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	272,666	(679)	271,987	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 324,949	\$ (679)	\$ 324,270	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	106,414	0	106,414	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,425	0	34,425	(Sch 4)
010		Housekeeping - Total	6300	\$ 140,839	\$ 0	\$ 140,839	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,499	0	3,499	(Sch 5)
025		Depreciation: Equipment	7140	7,349	0	7,349	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	30,935	30,935	(Sch 5)
040		Property Taxes	7300	31,104	2,226	33,330	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	99,273	0	99,273	(Sch 6)
055		Interest - Other	7600	\$ 1,691	\$ 0	\$ 1,691	(Sch 6)
057		Subtotal 005 - 055		\$ 608,704	\$ 32,482	\$ 641,186	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	20,480	0	20,480	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,189	0	7,189	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 27,669	\$ 0	\$ 27,669	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 218,909	\$ 0	\$ 218,909	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,690	0	60,690	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	252,280	0	252,280	(Sch 4)
065		Dietary - Total	6500	\$ 531,879	\$ 0	\$ 531,879	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	185,973	0	185,973	(Sch 4)
075		Patient Supplies - Total	8100	\$ 185,973	\$ 0	\$ 185,973	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	417,974	0	417,974	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 417,974	\$ 0	\$ 417,974	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	139,046	0	139,046	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 139,046	\$ 0	\$ 139,046	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	1,623	0	1,623	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,623	\$ 0	\$ 1,623	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	200,674	0	200,674	(Sch 4)
085		Pharmacy - Total	8300	\$ 200,674	\$ 0	\$ 200,674	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	39,420	0	39,420	(Sch 4)
090		Laboratory - Total	8400	\$ 39,420	\$ 0	\$ 39,420	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	31,897	(20,065)	11,832	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 31,897	\$ (20,065)	\$ 11,832	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,016,607	\$ (20,065)	\$ 996,542	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,816,213	\$ 0	\$ 1,816,213	(Sch 2)
105	.20-.39	Fringe Benefits	6110	460,347	0	460,347	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	147,827	0	147,827	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,424,387	\$ 0	\$ 2,424,387	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,856	0	4,856 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,856	\$ 0	\$ 4,856
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,429,243	\$ 0	\$ 2,429,243
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 52,811	\$ 0	\$ 52,811 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,859	0	9,859 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 62,670	\$ 0	\$ 62,670

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIDGECREST HEALTHCARE CENTER

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

Provider NPI:
1265649768

OSHPD Facility Number:
206154001

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	\$ 37,778	\$ 0	\$ 37,778	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,053	0	7,053	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,401	0	13,401	(Sch 4)
160		Activities - Total	6700	\$ 58,232	\$ 0	\$ 58,232	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 514,087	\$ 0	\$ 514,087	(Sch 6)
165	.20-.39	Fringe Benefits	6900	127,237	0	127,237	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	297,656	(199,805)	97,851	(Sch 6)
165		Administration - Total	6900	\$ 938,980	\$ (199,805)	\$ 739,175	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 56,399	\$ 0	\$ 56,399	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,959	0	13,959	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	34,354	0	34,354	(Sch 4)
166		Medical Records - Total	6900	\$ 104,712	\$ 0	\$ 104,712	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 278,510	\$ (163,927)	\$ 114,583	(Sch 6)
169		Quality Assurance Fees	6900	\$ 523,056	\$ 0	\$ 523,056	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 16,884	\$ 0	\$ 16,884	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,299	0	4,299	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,620	0	2,620	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 23,803	\$ 0	\$ 23,803	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,019,380	\$ (363,732)	\$ 1,655,648	
200		Total		\$ 6,633,482	\$ (351,315)	\$ 6,282,167	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments		
RIDGECREST HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265649768	7		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$297,656	\$12,204	\$309,860 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	278,510	(12,204)	266,306 *	
							To reclassify management 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				
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$30,935	\$30,935	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	272,666	(679)	271,987	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	31,897	(20,065)	11,832	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 309,860	(10,191)	299,669 *	
							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				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
RIDGECREST HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265649768		7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
3	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust liability insurance to agree with the provider's liability insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$266,306	(\$151,723)	\$114,583
4	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with the provider's property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$31,104	\$2,226	\$33,330
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$299,669	(\$201,818)	\$97,851

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIDGECREST HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265649768		7
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>										
6	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	29,756	7	29,763	
7	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 27, 2012 Report Date: December 28, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	20,993	(830)	20,163	