

**REPORT
ON THE
RATE SETTING AUDIT**

**ROCKY POINT CARE CENTER
LAKEPORT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1942508171**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 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: Jing H. Zhang**



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

ROCKY POINT CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1942508171
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 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 \$3,262, 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
Page 2

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:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility No.:
206170997

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	\$ 1,433,872	\$ 104.24
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 418,298	\$ 30.41
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 338,193	\$ 24.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 121,045	\$ 8.80
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 13,782	\$ 1.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,337	\$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,140	\$ 2.19
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 163,584	\$ 11.89
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 737,231	\$ 53.60
11	Cost of Routine Service/Audited Total Costs	\$ 3,269,853.00	\$ 3,266,483	\$ 237.48
12	Total Patient Days (Adj)	13,755	13,755	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 237.72	\$ 237.48	
14	Overpayments (Adjs 4-6)	\$ 0	\$ 3,262	
15	Medi-Cal Days (Adj 2)	10,072	9,881	
16	Medi-Cal Managed Care Days (Adj 3)		65	
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:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility No.:
206170997

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:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility No.:
206170997

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	\$ 83,539	\$ 83,539		
160	Activities	60,185		\$ 60,185	
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	139,606	0	0	139,606
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	70,536	0	0	70,536
083	Speech Pathology	0	0	0	0
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	1,290,148	83,539	60,185	1,433,872 *
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	\$ 1,644,014	\$ 83,539	\$ 60,185	\$ 1,644,014

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ROCKY POINT CARE CENTER

NPI:
1942508171

OSHPD Facility Number:
206170997

Fiscal Period:
JUNE 7, 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	\$ 54,013	\$ 54,013										
010	Housekeeping	89,761	85	\$ 89,846									
060	Laundry and Linen	57,230	1,617	2,694	\$ 61,542								
065	Dietary	161,064	7,766	12,938	0	\$ 181,767							
155	Social Services	N/A	449	748	0	0	\$ 1,197						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,093	6,819	0	0	0	0		\$ 10,912	\$ 10,912		
166	Medical Records	27,606	513	855	0	0	0	0		28,974		\$ 28,974	
170	Inservice Education - Nursing	44,139	0	0	0	0	0	0	\$ 44,139				
ANCILLARY SERVICES													
075	Patient Supplies		1,574	2,623	0	0	0	0	0	4,198	72	192	\$ 4,462
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	59	157	216
080	Physical Therapy		1,069	1,780	0	0	0	0	0	2,849	615	1,633	5,097
081	Respiratory Therapy		0	0	0	0	0	0	0	0	24	65	89
082	Occupational Therapy		0	0	0	0	0	0	0	0	293	778	1,071
083	Speech Pathology		0	0	0	0	0	0	0	0	3	9	12
085	Pharmacy		677	1,128	0	0	0	0	0	1,804	338	898	3,040
090	Laboratory		0	0	0	0	0	0	0	0	5	14	19
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	83	220	302
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		35,743	59,549	61,542	181,767	1,197	0	44,139	383,937	9,401	24,961	418,298 *
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		427	712	0	0	0	0	0	1,140	18	48	1,205
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 433,813	\$ 54,013	\$ 89,846	\$ 61,542	\$ 181,767	\$ 1,197	\$ -	\$ 44,139	\$ 393,927	\$ 10,912	\$ 28,974	\$ 433,813

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ROCKY POINT CARE CENTER

NPI:
1942508171

OSHPD Facility Number:
206170997

Fiscal Period:
JUNE 7, 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	\$ 127,182	\$ 127,182										
010	Housekeeping	15,589	201	\$ 15,790									
060	Laundry and Linen	5,133	3,808	474	\$ 9,415								
065	Dietary	118,650	18,285	2,274	0	\$ 139,209							
155	Social Services	3,227	1,057	131	0	0	\$ 4,415						
160	Activities	1,964	0	0	0	0	0	\$ 1,964					
165	Administration	N/A	9,637	1,198	0	0	0	0		\$ 10,836	\$ 10,836		
166	Medical Records	2,416	1,208	150	0	0	0	0		3,774		\$ 3,774	
170	Inservice Education - Nursing	238	0	0	0	0	0	0	\$ 238				
ANCILLARY SERVICES													
075	Patient Supplies	4,778	3,707	461	0	0	0	0	0	8,946	72	25	\$ 9,043
077	Specialized Support Surfaces	14,286	0	0	0	0	0	0	0	14,286	59	20	14,365
080	Physical Therapy	126	2,516	313	0	0	0	0	0	2,955	611	213	3,779
081	Respiratory Therapy	5,904	0	0	0	0	0	0	0	5,904	24	8	5,937
082	Occupational Therapy	143	0	0	0	0	0	0	0	143	291	101	535
083	Speech Pathology	800	0	0	0	0	0	0	0	800	3	1	804
085	Pharmacy	76,120	1,594	198	0	0	0	0	0	77,912	336	117	78,365
090	Laboratory	1,263	0	0	0	0	0	0	0	1,263	5	2	1,270
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,943	0	0	0	0	0	0	0	19,943	82	29	20,054
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	75,739	84,162	10,466	9,415	139,209	4,415	1,964	238	325,607	9,335	3,251	338,193 *
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	910	1,007	125	0	0	0	0	0	2,042	18	6	2,066
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 474,411	\$ 127,182	\$ 15,790	\$ 9,415	\$ 139,209	\$ 4,415	\$ 1,964	\$ 238	\$ 459,801	\$ 10,836	\$ 3,774	\$ 474,411

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility Number:
206170997

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 131,759	90%							
	Property Tax (line 40)	15,002	10%	\$ 146,761						
005	Plant Operations and Maintenance			4,276	\$ 4,276					
010	Housekeeping			226	7	\$ 232				
060	Laundry and Linen			4,266	128	7	\$ 4,401			
065	Dietary			20,485	615	33	0	\$ 21,133		
155	Social Services			1,184	36	2	0	0	\$ 1,221	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			10,797	324	18	0	0	0	0
166	Medical Records			1,353	41	2	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,153	125	7	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,819	85	5	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,785	54	3	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			94,289	2,829	154	4,401	21,133	1,221	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			1,128	34	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 146,761	100%	\$ 146,761	\$ 4,276	\$ 232	\$ 4,401	\$ 21,133	\$ 1,221	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility Number:
206170997

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 90% Of Total	Property Tax 10% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 131,759	90%							
	Property Tax (line 40)	15,002	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,139	\$ 11,139				
166	Medical Records				1,396		\$ 1,396			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	4,285	74	9	\$ 4,368	\$ 3,921	\$ 446
077	Specialized Support Surfaces			0	0	60	8	68	61	7
080	Physical Therapy			0	2,908	628	79	3,615	3,245	369
081	Respiratory Therapy			0	0	25	3	28	25	3
082	Occupational Therapy			0	0	299	37	337	302	34
083	Speech Pathology			0	0	3	0	4	3	0
085	Pharmacy			0	1,842	345	43	2,230	2,002	228
090	Laboratory			0	0	5	1	6	5	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	84	11	95	85	10
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	124,028	9,596	1,203	134,827	121,045	13,782
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	1,163	18	2	1,184	1,063	121
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 146,761	100%	\$ -	\$ 134,226	\$ 11,139	\$ 1,396	\$ 146,761	\$ 131,759	\$ 15,002

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ROCKY POINT CARE CENTER

NPI:
1942508171

OSHPD Facility Number:
206170997

Fiscal Period:
JUNE 7, 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. 78% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,916												
055	Interest - Other	186,346												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	662,490												
	Total Costs Allocable as Administration	855,752	78%											
167	CDPH Licensing Fees	11,999	1%											
168	Professional Liability Insurance	34,986	3%											
169	Quality Assurance Fees	189,883	17%											
174	Caregiver Training	0	0%											
	Total	1,092,620	100%						\$ 1,092,620					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,198	\$ 8,946	\$ 4,285	\$ 17,429	7,235	\$ 5,667	\$ 79	\$ 232	\$ 1,257	\$ -
077	Specialized Support Surfaces			0	0	14,286	0	14,286	5,931	4,645	65	190	1,031	0
080	Physical Therapy			139,606	2,849	2,955	2,908	148,319	61,572	48,224	676	1,972	10,700	0
081	Respiratory Therapy			0	0	5,904	0	5,904	2,451	1,920	27	78	426	0
082	Occupational Therapy			70,536	0	143	0	70,679	29,341	22,980	322	940	5,099	0
083	Speech Pathology			0	0	800	0	800	332	260	4	11	58	0
085	Pharmacy			0	1,804	77,912	1,842	81,558	33,858	26,518	372	1,084	5,884	0
090	Laboratory			0	0	1,263	0	1,263	524	411	6	17	91	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,943	0	19,943	8,279	6,484	91	265	1,439	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			1,433,872	383,937	325,607	124,028	2,267,444	941,293	737,231	10,337	30,140	163,584	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	1,140	2,042	1,163	4,345	1,804	1,413	20	58	313	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,092,620		\$ 1,644,014	\$ 393,927	\$ 459,801	\$ 134,226	\$ 2,631,969	\$ 1,092,620					
	Total Administrative Costs							\$ 1,092,620		\$ 855,752	\$ 11,999	\$ 34,986	\$ 189,883	\$ -
	Unit Cost Multiplier							0.41513408						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 39,886	\$ 14,610	\$ 12,535	\$ 67,030							
	TOTAL FACILITY COSTS							\$ 3,791,619						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ROCKY POINT CARE CENTER

NPI:
1942508171

OSHPD Facility Number:
206170997

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	455									
010	Housekeeping	24	24								
060	Laundry and Linen	454	454	454							
065	Dietary	2,180	2,180	2,180	0						
155	Social Services	126	126	126	0	0					
160	Activities				0	0					
165	Administration	1,149	1,149	1,149	0	0					
166	Medical Records	144	144	144	0	0					
170	Inservice Education - Nursing				0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	442	442	442	0	0	0	0	0	17,429	17,429
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	14,286	14,286
080	Physical Therapy	300	300	300	0	0	0	0	0	148,319	148,319
081	Respiratory Therapy	0	0	0	0	0	0	0	0	5,904	5,904
082	Occupational Therapy	0	0	0	0	0	0	0	0	70,679	70,679
083	Speech Pathology	0	0	0	0	0	0	0	0	800	800
085	Pharmacy	190	190	190	0	0	0	0	0	81,558	81,558
090	Laboratory	0	0	0	0	0	0	0	0	1,263	1,263
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	19,943	19,943
101	Subacute Care Ancillary Services	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
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,034	10,034	10,034	82,530	41,265	1,365,887	1,365,887	1,365,887	2,267,444	2,267,444
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	120	120	120	0	0	0	0	0	4,345	4,345
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	15,618	15,163	15,139	82,530	41,265	1,365,887	1,365,887	1,365,887	2,631,969	2,631,969
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 83,539 0.061160989	\$ 60,185 0.044062942			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 54,013 3.56215788	\$ 89,846 5.93477058	\$ 61,542 0.74568770	\$ 181,767 4.40487832	\$ 1,197 0.00087607	\$ - 0.00000000	\$ 44,139 0.03231527	\$ 10,912 0.00414593	\$ 28,974 0.01100832
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 127,182 8.38765416	\$ 15,790 1.04302158	\$ 9,415 0.11407400	\$ 139,209 3.37353382	\$ 4,415 0.00323253	\$ 1,964 0.00143789	\$ 238 0.00017425	\$ 10,836 0.00411701	\$ 3,774 0.00143391
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 146,761 9.39691382	\$ 4,276 0.28197558	\$ 232 0.01534404	\$ 4,401 0.05332827	\$ 21,133 0.51213932	\$ 1,221 0.00089427	\$ - 0.00000000	\$ - 0.00000000	\$ 11,139 0.00423207	\$ 1,396 0.00053039

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility Number:
206170997

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	\$ 41,905	\$ 0	\$ 41,905	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,108	0	12,108	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	127,182	0	127,182	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 181,195	\$ 0	\$ 181,195	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 68,232	\$ 0	\$ 68,232	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,529	0	21,529	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,589	0	15,589	(Sch 4)
010		Housekeeping - Total	6300	\$ 105,350	\$ 0	\$ 105,350	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 92,903	\$ 0	\$ 92,903	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,508	0	14,508	(Sch 5)
025		Depreciation: Equipment	7140	22,760	0	22,760	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,588	0	1,588	(Sch 5)
040		Property Taxes	7300	15,002	0	15,002	(Sch 5)
045		Property Insurance	7400	6,916	0	6,916	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 186,346	\$ 0	\$ 186,346	(Sch 6)
057		Subtotal 005 - 055		\$ 626,568	\$ 0	\$ 626,568	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 44,103	\$ 0	\$ 44,103	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,127	0	13,127	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,133	0	5,133	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 62,363	\$ 0	\$ 62,363	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 122,947	\$ 0	\$ 122,947	(Sch 3)
065	.20-.39	Fringe Benefits	6500	38,117	0	38,117	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	118,650	0	118,650	(Sch 4)
065		Dietary - Total	6500	\$ 279,714	\$ 0	\$ 279,714	
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	4,778	0	4,778	(Sch 4)
075		Patient Supplies - Total	8100	\$ 4,778	\$ 0	\$ 4,778	
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	14,286	0	14,286	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 14,286	\$ 0	\$ 14,286	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility Number:
206170997

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	\$ 106,677	\$ 0	\$ 106,677	(Sch 2)
080	.20-.39	Fringe Benefits	8200	32,129	0	32,129	(Sch 2)
080	.79	Agency Staff	8200	800	0	800	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	126	0	126	(Sch 4)
080		Physical Therapy - Total	8200	\$ 139,732	\$ 0	\$ 139,732	
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	5,904	0	5,904	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 5,904	\$ 0	\$ 5,904	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 56,135	\$ 0	\$ 56,135	(Sch 2)
082	.20-.39	Fringe Benefits	8250	14,401	0	14,401	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	143	0	143	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 70,679	\$ 0	\$ 70,679	
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	800	0	800	(Sch 4)
083		Speech Pathology - Total	8280	\$ 800	\$ 0	\$ 800	
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	76,120	0	76,120	(Sch 4)
085		Pharmacy - Total	8300	\$ 76,120	\$ 0	\$ 76,120	
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	1,263	0	1,263	(Sch 4)
090		Laboratory - Total	8400	\$ 1,263	\$ 0	\$ 1,263	
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	19,943	0	19,943	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,943	\$ 0	\$ 19,943	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility Number:
206170997

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		\$ 333,505	\$ 0	\$ 333,505	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,023,575	\$ 0	\$ 1,023,575	(Sch 2)
105	.20-.39	Fringe Benefits	6110	266,573	0	266,573	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	75,739	0	75,739	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,365,887	\$ 0	\$ 1,365,887	
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:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility Number:
206170997

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
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	910	0	910
140		Beauty and Barber - Total	8900	\$ 910	\$ 0	\$ 910
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 1,366,797	\$ 0	\$ 1,366,797
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 65,212	\$ 0	\$ 65,212
155	.20-.39	Fringe Benefits	6600	18,327	0	18,327
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	3,227	0	3,227
155		Social Services - Total	6600	\$ 86,766	\$ 0	\$ 86,766
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROCKY POINT CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1942508171

OSHPD Facility Number:
206170997

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	\$ 46,213	\$ 0	\$ 46,213	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,972	0	13,972	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,964	0	1,964	(Sch 4)
160		Activities - Total	6700	\$ 62,149	\$ 0	\$ 62,149	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 136,556	\$ 0	\$ 136,556	(Sch 6)
165	.20-.39	Fringe Benefits	6900	46,193	0	46,193	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	479,741	0	479,741	(Sch 6)
165		Administration - Total	6900	\$ 662,490	\$ 0	\$ 662,490	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 20,854	\$ 0	\$ 20,854	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,752	0	6,752	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,416	0	2,416	(Sch 4)
166		Medical Records - Total	6900	\$ 30,022	\$ 0	\$ 30,022	
167		CDPH Licensing Fees	6900	\$ 11,999	\$ 0	\$ 11,999	(Sch 6)
168		Professional Liability Insurance	6900	\$ 34,986	\$ 0	\$ 34,986	(Sch 6)
169		Quality Assurance Fees	6900	\$ 189,883	\$ 0	\$ 189,883	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 32,792	\$ 0	\$ 32,792	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,347	0	11,347	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	238	0	238	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 44,377	\$ 0	\$ 44,377	
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		\$ 1,122,672	\$ 0	\$ 1,122,672	
200		Total		\$ 3,791,619	\$ 0	\$ 3,791,619	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 130,557	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments
ROCKY POINT CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1942508171		6
Report References							Explanation of Audit Adjustments				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	\$130,557	\$130,557	

Provider Name				Fiscal Period			NPI		Adjustments	
ROCKY POINT CARE CENTER				JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1942508171		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>										
2	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: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	10,072	(191)	9,881	
3	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	65	65	

Provider Name				Fiscal Period			NPI		Adjustments	
ROCKY POINT CARE CENTER				JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1942508171		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 OTHER MATTERS</u>										
4	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	\$2,820	\$2,820 *
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	* \$2,820	\$424	\$3,244 *
6	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to lack of documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	* \$3,244	\$18	\$3,262

*Balance carried forward from prior/to subsequent adjustments