REPORT
ON THE
RATE SETTING AUDIT

PARAMOUNT MEADOWS NURSING CENTER
PARAMOUNT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1669458790

FISCAL PERIOD ENDED
DECEMBER 31, 2011

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

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 25, 2013

Joshua Kauffman
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6100 Wilshire Boulevard, Suite 1111
Los Angeles, CA 90048

PARAMOUNT MEADOWS NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1669458790
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed 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.

This report includes the summary of Facility Cost per Patient Day and supporting schedules. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period, which were accepted as filed. 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.

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally signed by:

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility No.:
206190099

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	$ 2,862,225	$ 111.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 735,176	$ 28.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 718,898	$ 27.95
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 616,069	$ 23.95
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 36,230	$ 1.41
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 12,785	$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 83,064	$ 3.23
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 210,559	$ 8.19
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,072,300	$ 41.69
11	Cost of Routine Service/Audited Total Costs	$ 6,410,953.00	$ 6,347,305	$ 246.79
12	Total Patient Days (Adj)	25,719	25,719	
13	Cost Per Patient Day (Cost Divided by Days)	$ 249.27	$ 246.79	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj)		0	
16	Medi-Cal Managed Care Days (Adj)		N/A	
	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	$ 2,822,624	$ 242.79 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 225,579	$ 19.40 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 1,228,359	$ 105.66 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 188,826	$ 16.24 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 11,105	$ 0.96 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 11,518	$ 0.99 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 74,837	$ 6.44 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 189,704	$ 16.32 *
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	$ 966,096	$ 83.10 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 5,686,169	$ 5,718,648	$ 491.88 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	11,626	11,626	
41	Cost Per Patient Day (Cost Divided by Days)	$ 489.09	$ 491.88	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility No.:
206190099

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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility No.:
206190099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 146,044	$ 146,044			
160	Activities	136,829		$ 136,829		
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	0	0	0	0	***
081	Respiratory Therapy	827,791	0	0	827,791	***
082	Occupational Therapy	0	0	0	0	***
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	2,690,859	88,474	82,892	2,862,225	*
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	1,948,136	57,570	53,937	2,059,643	**
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 5,749,659	$ 146,044	$ 136,829	$ 5,749,659	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: PARAMOUNT MEADOWS NURSING CENTER
Provider NPI: 1669458790
OSHPD Facility Number: 206190099
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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 195,319	$ 195,319											
010	Housekeeping	159,780	3,406	$ 163,186										
060	Laundry and Linen	114,120	7,439	6,325	$ 127,884									
065	Dietary	354,963	29,003	24,662	0	$ 408,628								
155	Social Services	N/A	4,734	4,025	0	0	$ 8,759							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	15,666	13,321	0	0	0	0		$ 28,987	$ 28,987			
166	Medical Records	92,774	0	0	0	0	0	0		92,774		$ 92,774		
170	Inservice Education - Nursing	80,097	0	0	0	0	0	0	$ 80,097					
	ANCILLARY SERVICES													
075	Patient Supplies		2,692	2,289	0	0	0	0	0	4,982	700	2,241	$ 7,923	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		2,868	2,438	0	0	0	0	0	5,306	2,241	7,171	14,718	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	3,053	9,773	12,826	***
082	Occupational Therapy		2,079	1,768	0	0	0	0	0	3,846	2,058	6,585	12,490	***
083	Speech Pathology		0	0	0	0	0	0	0	0	248	794	1,041	***
085	Pharmacy		0	0	0	0	0	0	0	0	1,338	4,284	5,622	***
090	Laboratory		0	0	0	0	0	0	0	0	304	974	1,279	***
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	899	2,876	3,775	***
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		100,245	85,240	89,100	356,389	5,306	0	48,523	684,804	11,992	38,380	735,176	*
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		26,899	22,873	38,784	52,239	3,453	0	31,574	175,821	6,144	19,664	201,628	**
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		288	245	0	0	0	0	0	533	10	33	576	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 997,053	$ 195,319	$ 163,186	$ 127,884	$ 408,628	$ 8,759	$ -	$ 80,097	$ 875,292	$ 28,987	$ 92,774	$ 997,053	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: PARAMOUNT MEADOWS NURSING CENTER
Provider NPI: 1669458790
OSHPD Facility Number: 206190099
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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 178,188	$ 178,188											
010	Housekeeping	14,567	3,107	$ 17,674										
060	Laundry and Linen	21,096	6,786	685	$ 28,567									
065	Dietary	242,785	26,459	2,671	0	$ 271,915								
155	Social Services	252	4,318	436	0	0	$ 5,006							
160	Activities	9,165	0	0	0	0	0	$ 9,165						
165	Administration	N/A	14,292	1,443	0	0	0	0		$ 15,735	$ 15,735			
166	Medical Records	3,228	0	0	0	0	0	0		3,228		$ 3,228		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	264,701	2,456	248	0	0	0	0	0	267,405	380	78	$ 267,863	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	890,256	2,616	264	0	0	0	0	0	893,136	1,216	250	894,602	***
081	Respiratory Therapy	414,828	0	0	0	0	0	0	0	414,828	1,657	340	416,826	***
082	Occupational Therapy	821,748	1,896	191	0	0	0	0	0	823,836	1,117	229	825,182	***
083	Speech Pathology	100,898	0	0	0	0	0	0	0	100,898	135	28	101,060	***
085	Pharmacy	544,668	0	0	0	0	0	0	0	544,668	727	149	545,544	***
090	Laboratory	123,882	0	0	0	0	0	0	0	123,882	165	34	124,081	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services	365,710	0	0	0	0	0	0	0	365,710	488	100	366,298	***
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	344,725	91,453	9,232	19,904	237,154	3,033	5,552	0	711,053	6,509	1,335	718,898	*
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	27,092	24,540	2,477	8,664	34,762	1,973	3,613	0	103,121	3,335	684	107,140	**
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	1,990	263	27	0	0	0	0	0	2,279	6	1	2,286	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 4,369,779	$ 178,188	$ 17,674	$ 28,567	$ 271,915	$ 5,006	$ 9,165	$ -	$ 4,350,816	$ 15,735	$ 3,228	$ 4,369,779	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

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)	$ 844,076	94%							
	Property Tax (line 40)	49,639	6%	$ 893,715						
005	Plant Operations and Maintenance			27,330	$ 27,330					
010	Housekeeping			15,109	477	$ 15,586				
060	Laundry and Linen			32,996	1,041	604	$ 34,641			
065	Dietary			128,650	4,058	2,355	0	$ 135,063		
155	Social Services			20,997	662	384	0	0	$ 22,044	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			69,491	2,192	1,272	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			11,943	377	219	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,721	401	233	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,221	291	169	0	0	0	0
083	Speech Pathology			0	0	0	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			444,663	14,027	8,141	24,135	117,797	13,354	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			119,318	3,764	2,185	10,506	17,266	8,690	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			1,278	40	23	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 893,715	100%	$ 893,715	$ 27,330	$ 15,586	$ 34,641	$ 135,063	$ 22,044	$ -

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

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 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 844,076	94%								
	Property Tax (line 40)	49,639	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 72,955	$ 72,955					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	12,538	1,762	0	$ 14,300	$ 13,506	$ 794	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	13,355	5,639	0	18,994	17,939	1,055	***
081	Respiratory Therapy			0	0	7,685	0	7,685	7,258	427	***
082	Occupational Therapy			0	9,681	5,179	0	14,859	14,034	825	***
083	Speech Pathology			0	0	624	0	624	589	35	***
085	Pharmacy			0	0	3,368	0	3,368	3,181	187	***
090	Laboratory			0	0	766	0	766	724	43	***
095	Home Health Services			0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	2,262	0	2,262	2,136	126	***
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	622,117	30,181	0	652,299	616,069	36,230	*
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	161,727	15,463	0	177,191	167,349	9,842	**
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	1,341	26	0	1,367	1,291	76	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 893,715	100%	$ -	$ 820,760	$ 72,955	$ -	$ 893,715	$ 844,076	$ 49,639	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: PARAMOUNT MEADOWS NURSING CENTER
Provider NPI: 1669458790
OSHPD Facility Number: 206190099
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. 78% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 15% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 59,589													
055	Interest - Other	38,175													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	2,494,224													
	Total Costs Allocable as Administration	2,591,988	78%												
167	CDPH Licensing Fees	30,903	1%												
168	Professional Liability Insurance	200,784	6%												
169	Quality Assurance Fees	508,967	15%												
174	Caregiver Training	0	0%												
	Total	3,332,642	100%						$ 3,332,642						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 4,982	$ 267,405	$ 12,538	$ 284,925	80,494	$ 62,605	$ 746	$ 4,850	$ 12,293	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			0	5,306	893,136	13,355	911,797	257,592	200,344	2,389	15,519	39,340	0	***
081	Respiratory Therapy			827,791	0	414,828	0	1,242,619	351,053	273,034	3,255	21,150	53,613	0	***
082	Occupational Therapy			0	3,846	823,836	9,681	837,363	236,564	183,989	2,194	14,252	36,128	0	***
083	Speech Pathology			0	0	100,898	0	100,898	28,505	22,170	264	1,717	4,353	0	***
085	Pharmacy			0	0	544,668	0	544,668	153,874	119,677	1,427	9,271	23,500	0	***
090	Laboratory			0	0	123,882	0	123,882	34,998	27,220	325	2,109	5,345	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	365,710	0	365,710	103,317	80,356	958	6,225	15,779	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			2,862,225	684,804	711,053	622,117	4,880,199	1,378,707	1,072,300	12,785	83,064	210,559	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			2,059,643	175,821	103,121	161,727	2,500,311	706,364	549,380	6,550	42,557	107,877	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	533	2,279	1,341	4,154	1,173	913	11	71	179	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 3,332,642		$ 5,749,659	$ 875,292	$ 4,350,816	$ 820,760	$ 11,796,527	$ 3,332,642						
	Total Administrative Costs							$ 3,332,642		$ 2,591,988	$ 30,903	$ 200,784	$ 508,967	$ -	
	Unit Cost Multiplier							0.28251044							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 121,761	$ 18,963	$ 72,955	$ 213,679							
	TOTAL FACILITY COSTS							$ 15,342,848							

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name: PARAMOUNT MEADOWS NURSING CENTER
Provider NPI: 1669458790
OSHPD Facility Number: 206190099
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (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	492									
010	Housekeeping	272	272								
060	Laundry and Linen	594	594	594							
065	Dietary	2,316	2,316	2,316							
155	Social Services	378	378	378							
160	Activities										
165	Administration	1,251	1,251	1,251							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	215	215	215						284,925	284,925
077	Specialized Support Surfaces									0	0
080	Physical Therapy	229	229	229						911,797	911,797
081	Respiratory Therapy									1,242,619	1,242,619
082	Occupational Therapy	166	166	166						837,363	837,363
083	Speech Pathology									100,898	100,898
085	Pharmacy									544,668	544,668
090	Laboratory									123,882	123,882
095	Home Health Services									0	0
100	Other Ancillary Services									365,710	365,710
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,005	8,005	8,005	125,045	65,842	3,035,584	3,035,584	3,035,584	4,880,199	4,880,199
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	2,148	2,148	2,148	54,430	9,651	1,975,228	1,975,228	1,975,228	2,500,311	2,500,311
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	23	23	23						4,154	4,154
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,089	15,597	15,325	179,475	75,493	5,010,812	5,010,812	5,010,812	11,796,527	11,796,527
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 146,044	$ 136,829			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029145775	0.027306752			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 195,319	$ 163,186	$ 127,884	$ 408,628	$ 8,759	$ -	$ 80,097	$ 28,987	$ 92,774
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		12.52285696	10.64836653	0.71254329	5.41278733	0.00174797	0.00000000	0.01598483	0.00245727	0.00786452
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 178,188	$ 17,674	$ 28,567	$ 271,915	$ 5,006	$ 9,165	$ -	$ 15,735	$ 3,228
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.42450471	1.15330932	0.15917104	3.60186000	0.00099912	0.00182905	0.00000000	0.00133385	0.00027364
	TOTAL CAPITAL COSTS - SCH. 5	$ 893,715	$ 27,330	$ 15,586	$ 34,641	$ 135,063	$ 22,044	$ -	$ -	$ 72,955	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	55.54820063	1.75224176	1.01701275	0.19301055	1.78908278	0.00439929	0.00000000	0.00000000	0.00618446	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

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	$ 152,136	$ 0	$ 152,136	(Sch 3)
005	.20-.39	Fringe Benefits	6200	43,183	0	43,183	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,188	0	178,188	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 373,507	$ 0	$ 373,507	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	159,780	0	159,780	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,567	0	14,567	(Sch 4)
010		Housekeeping - Total	6300	$ 174,347	$ 0	$ 174,347	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 50,031	$ 0	$ 50,031	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	100,340	0	100,340	(Sch 5)
025		Depreciation: Equipment	7140	132,859	0	132,859	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	32,509	0	32,509	(Sch 5)
040		Property Taxes	7300	49,639	0	49,639	(Sch 5)
045		Property Insurance	7400	59,589	0	59,589	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	528,337	0	528,337	(Sch 5)
055		Interest - Other	7600	$ 38,175	$ 0	$ 38,175	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,539,333	$ 0	$ 1,539,333	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	114,120	0	114,120	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,096	0	21,096	(Sch 4)
060		Laundry and Linen - Total	6400	$ 135,216	$ 0	$ 135,216	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 292,038	$ 0	$ 292,038	(Sch 3)
065	.20-.39	Fringe Benefits	6500	62,925	0	62,925	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	242,785	0	242,785	(Sch 4)
065		Dietary - Total	6500	$ 597,748	$ 0	$ 597,748	
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	264,701	0	264,701	(Sch 4)
075		Patient Supplies - Total	8100	$ 264,701	$ 0	$ 264,701	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 8

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	890,256	0	890,256	(Sch 4)
080		Physical Therapy - Total	8200	$ 890,256	$ 0	$ 890,256	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 707,125	$ 0	$ 707,125	(Sch 2)
081	.20-.39	Fringe Benefits	8220	120,666	0	120,666	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	414,828	0	414,828	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 1,242,619	$ 0	$ 1,242,619	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	821,748	0	821,748	(Sch 4)
082		Occupational Therapy - Total	8250	$ 821,748	$ 0	$ 821,748	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	100,898	0	100,898	(Sch 4)
083		Speech Pathology - Total	8280	$ 100,898	$ 0	$ 100,898	
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	544,668	0	544,668	(Sch 4)
085		Pharmacy - Total	8300	$ 544,668	$ 0	$ 544,668	
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	123,882	0	123,882	(Sch 4)
090		Laboratory - Total	8400	$ 123,882	$ 0	$ 123,882	
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	365,710	0	365,710	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 365,710	$ 0	$ 365,710	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

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		$ 4,354,482	$ 0	$ 4,354,482	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,081,930	$ 0	$ 2,081,930	(Sch 2)
105	.20-.39	Fringe Benefits	6110	607,744	0	607,744	(Sch 2)
105	.49	Agency Staff	6110	1,185	0	1,185	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	344,725	0	344,725	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,035,584	$ 0	$ 3,035,584	
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	$ 1,624,432	$ 0	$ 1,624,432	(Sch 2)
125	.20-.39	Fringe Benefits	6150	310,418	0	310,418	(Sch 2)
125	.49	Agency Staff	6150	13,286	0	13,286	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	27,092	0	27,092	(Sch 4)
125		Subacute Care - Total	6150	$ 1,975,228	$ 0	$ 1,975,228	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
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:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

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	1,990	0	1,990	(Sch 4)
140		Beauty and Barber - Total	8900	$ 1,990	$ 0	$ 1,990	
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**		$ 5,012,802	$ 0	$ 5,012,802	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 119,976	$ 0	$ 119,976	(Sch 2)
155	.20-.39	Fringe Benefits	6600	26,068	0	26,068	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	252	0	252	(Sch 4)
155		Social Services - Total	6600	$ 146,296	$ 0	$ 146,296	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

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	$ 109,219	$ 0	$ 109,219	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,610	0	27,610	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,165	0	9,165	(Sch 4)
160		Activities - Total	6700	$ 145,994	$ 0	$ 145,994	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 909,413	$ 0	$ 909,413	(Sch 6)
165	.20-.39	Fringe Benefits	6900	185,146	0	185,146	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,399,665	0	1,399,665	(Sch 6)
165		Administration - Total	6900	$ 2,494,224	$ 0	$ 2,494,224	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 75,783	$ 0	$ 75,783	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,991	0	16,991	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,228	0	3,228	(Sch 4)
166		Medical Records - Total	6900	$ 96,002	$ 0	$ 96,002	
167		CDPH Licensing Fees	6900	$ 30,903	$ 0	$ 30,903	(Sch 6)
168		Professional Liability Insurance	6900	$ 200,784	$ 0	$ 200,784	(Sch 6)
169		Quality Assurance Fees	6900	$ 508,967	$ 0	$ 508,967	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 64,470	$ 0	$ 64,470	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,627	0	15,627	(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	$ 80,097	$ 0	$ 80,097	
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		$ 3,703,267	$ 0	$ 3,703,267	
200		**Total**		**$ 15,342,848**	**$ 0**	**$ 15,342,848**	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900		$ 250,644

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

Provider Name: PARAMOUNT MEADOWS NURSING CENTER

Provider NPI: 1669458790

OSHPD Facility Number: 206190099

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

Line No.	Sub No.		TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	0								
025	4	Depreciation: Equipment	0								
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								

Provider Name: PARAMOUNT MEADOWS NURSING CENTER

Provider NPI: 1669458790

OSHPD Facility Number: 206190099

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

Line No.	Sub No.		TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								

Provider Name: PARAMOUNT MEADOWS NURSING CENTER

Provider NPI: 1669458790

OSHPD Facility Number: 206190099

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

Line No.	Sub No.		TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
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	0								
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								

Provider Name: PARAMOUNT MEADOWS NURSING CENTER

Provider NPI: 1669458790

OSHPD Facility Number: 206190099

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

Line No.	Sub No.		TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility No:
206190099

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
	SUBACUTE CARE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ N/A	$ 2,059,643	$ 177.16
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ N/A	$ 201,628	$ 17.34
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	$ N/A	$ 107,140	$ 9.22
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ N/A	$ 167,349	$ 14.39
5	Property Taxes (Sch. 5, Ln. 125)	$ N/A	$ 9,842	$ 0.85
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	$ N/A	$ 6,550	$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 125)	$ N/A	$ 42,557	$ 3.66
8	Quality Assurance Fees (Sch. 6, Ln. 125)	$ N/A	$ 107,877	$ 9.28
9	Caregiver Training (Sch. 6. Ln. 125)	$ N/A	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	$ N/A	$ 549,380	$ 47.25
11	Cost of Routine Service/Audited Total Routine Costs	$ 3,251,996	$ 3,251,965	$ 279.71
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 279.72	$ 279.71	
	SUBACUTE CARE ANCILLARY			
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	$ N/A	$ 762,981	$ 65.63
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	$ N/A	$ 23,951	$ 2.06
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	$ N/A	$ 1,121,220	$ 96.44
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	$ N/A	$ 21,477	$ 1.85
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	$ N/A	$ 1,263	$ 0.11
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	$ N/A	$ 4,968	$ 0.43
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	$ N/A	$ 32,280	$ 2.78
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	$ N/A	$ 81,827	$ 7.04
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	$ N/A	$ 0	$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	$ N/A	$ 416,716	$ 35.84
23	Cost of Ancillary Service/Audited Total Ancillary Costs	$ 2,434,173	$ 2,466,683	$ 212.17
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 209.37	$ 212.17	
	SUBACUTE CARE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ N/A	$ 2,822,624	$ 242.79 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ N/A	$ 225,579	$ 19.40 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	$ N/A	$ 1,228,359	$ 105.66 *
28	Cost of Capital Related (Line 4 + Line 16)	$ N/A	$ 188,826	$ 16.24 *
29	Property Taxes (Line 5 + Line 17)	$ N/A	$ 11,105	$ 0.96 *
30	CDPH Licensing Fees (Line 6 + Line 18)	$ N/A	$ 11,518	$ 0.99 *
31	Professional Liability Insurance (Line 7 + Line 19)	$ N/A	$ 74,837	$ 6.44 *
32	Quality Assurance Fees (Line 8 + Line 20)	$ N/A	$ 189,704	$ 16.32 *
33	Caregiver Training (Line 9 + Line 21)	$ N/A	$ 0	$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	$ N/A	$ 966,096	$ 83.10 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 5,686,169	$ 5,718,648	$ 491.88 *
36	Total Patient Days (Adj)	11,626	11,626	*
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 489.09	$ 491.88	*
38	Medi-Cal Overpayments (Adj)	$	$ 0	*
39	Medi-Cal Credit Balances (Adj)	$	$ 0	*
40	Amount Due Provider (State) (Line 38 + Line 39)	$ 0	$ 0	*
	GENERAL INFORMATION			
41	Contracted Number of Subacute Care Beds (Adj 3)		22	
42	Total Licensed Nursing Facility Beds (Adj 3)		82	
43	Total Licensed Capacity (All levels) (Adj)	104	104	
44	Total Medi-Cal Subacute Care Patient Days (Adj)	5,964	5,964	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Adj)	$ N/A	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ N/A	$ 188,826	
47	Total Capital Related Cost (Line 45 + Line 46)	$ 0	$ 188,826	

	VENTILATOR / NONVENTILATOR	AUDITED COSTS (Adj 2)	AUDITED TOTAL DAYS (Adj)	AUDITED MEDI-CAL DAYS (Adj)
48	Ventilator (Equipment Cost Only)	$ 11,151	7,220	3,628
49	Nonventilator	N/A	4,406	N/A
50	TOTAL	$ N/A	11,626	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
	PATIENT SUPPLIES					
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	$ 0				$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	7,923				4,504
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	267,863				152,261
4	Cost of Capital Related (Sch. 5, Ln. 75)	13,506				7,677
5	Property Taxes (Sch. 5, Ln. 75)	794				451
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	746				424
7	Professional Liability Insurance (Sch. 6, Ln. 75)	4,850				2,757
8	Quality Assurance Fees (Sch. 6, Ln. 75)	12,293				6,988
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	62,605				35,586
11	Total Patient Supplies Ancillary Service	$ 370,581	$ 653,143	0.567381	$ 371,264	$ 210,648
	SPECIALIZED SUPPORT SURFACES					
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	$ 0				$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	$ 0	$	0.000000	$	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 0				$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	14,718				2,541
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	894,602				154,425
26	Cost of Capital Related (Sch. 5, Ln. 80)	17,939				3,097
27	Property Taxes (Sch. 5, Ln. 80)	1,055				182
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	2,389				412
29	Professional Liability Insurance (Sch. 6, Ln. 80)	15,519				2,679
30	Quality Assurance Fees (Sch. 6, Ln. 80)	39,340				6,791
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	200,344				34,583
33	Total Physical Therapy Ancillary Service	$ 1,185,906	$ 1,610,133	0.736526	$ 277,938	$ 204,709
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 827,791				$ 762,981
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	12,826				11,822
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	416,826				384,191
37	Cost of Capital Related (Sch. 5, Ln. 81)	7,258				6,690
38	Property Taxes (Sch. 5, Ln. 81)	427				393
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	3,255				3,000
40	Professional Liability Insurance (Sch. 6, Ln. 81)	21,150				19,494
41	Quality Assurance Fees (Sch. 6, Ln. 81)	53,613				49,416
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	273,034				251,658
44	Total Respiratory Ancillary Service	$ 1,616,180	$ 740,634	2.182158	$ 682,648	$ 1,489,646

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 0				$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	12,490				2,036
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	825,182				134,540
48	Cost of Capital Related (Sch. 5, Ln. 82)	14,034				2,288
49	Property Taxes (Sch. 5, Ln. 82)	825				135
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	2,194				358
51	Professional Liability Insurance (Sch. 6, Ln. 82)	14,252				2,324
52	Quality Assurance Fees (Sch. 6, Ln. 82)	36,128				5,890
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	183,989				29,998
55	Total Occupational Therapy Ancillary Service	$ 1,089,095	$ 1,588,600	0.685569	$ 259,010	$ 177,569
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 0				$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,041				474
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	101,060				45,948
59	Cost of Capital Related (Sch. 5, Ln. 83)	589				268
60	Property Taxes (Sch. 5, Ln. 83)	35				16
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	264				120
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,717				781
63	Quality Assurance Fees (Sch. 6, Ln. 83)	4,353				1,979
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	22,170				10,080
66	Total Speech Pathology Ancillary Service	$ 131,230	$ 291,597	0.450040	$ 132,576	$ 59,665
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	5,622				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	545,544				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	3,181				0
71	Property Taxes (Sch. 5, Ln. 85)	187				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,427				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	9,271				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	23,500				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	119,677				0
77	Total Pharmacy Ancillary Service	$ 708,408	$ 1,753,224	0.404060	$	$ 0
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 0				$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	1,279				535
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	124,081				51,944
81	Cost of Capital Related (Sch. 5, Ln. 90)	724				303
82	Property Taxes (Sch. 5, Ln. 90)	43				18
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	325				136
84	Professional Liability Insurance (Sch. 6, Ln. 90)	2,109				883
85	Quality Assurance Fees (Sch. 6, Ln. 90)	5,345				2,238
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	27,220				11,395
88	Total Laboratory Ancillary Service	$ 161,124	$ 263,495	0.611488	$ 110,306	$ 67,451

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
PARAMOUNT MEADOWS NURSING CENTER

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

Provider NPI:
1669458790

OSHPD Facility Number:
206190099

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
	HOME HEALTH SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	$ 0				$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	$ 0	$	0.000000	$	$ 0
	OTHER ANCILLARY SERVICES					
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	3,775				2,040
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	366,298				197,911
103	Cost of Capital Related (Sch. 5, Ln. 100)	2,136				1,154
104	Property Taxes (Sch. 5, Ln. 100)	126				68
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	958				518
106	Professional Liability Insurance (Sch. 6, Ln. 100)	6,225				3,363
107	Quality Assurance Fees (Sch. 6, Ln. 100)	15,779				8,525
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	80,356				43,416
110	Total Other Ancillary Service	$ 475,651	$ 739,006	0.643637	$ 399,286	$ 256,995
	SUBACUTE CARE ANCILLARY SERVICES					
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					$ 0
	TOTAL COST OF ANCILLARY SERVICES					
122	Cost of Direct Care - Labor					$ 762,981
123	Cost of Indirect Care - Labor					23,951
124	Cost of Direct and Indirect Nonlabor					1,121,220
125	Cost of Capital Related					21,477
126	Property Taxes					1,263
127	CDPH Licensing Fees					4,968
128	Professional Liability Insurance					32,280
129	Quality Assurance Fees					81,827
130	Caregiver Training					0
131	Cost of Administration					416,716
132	Total Cost of Subacute Care Ancillary Services					$ 2,466,683

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name	Fiscal Period	NPI	Adjustments
PARAMOUNT MEADOWS NURSING CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669458790	3

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENT			
1	N/A			8	210		Total Facility Group Health Insuranc 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	$250,644	$250,644

Provider Name	Fiscal Period	NPI	Adjustments
PARAMOUNT MEADOWS NURSING CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669458790	3

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
2	N/A			Subacute 1	48		Ventilator Equipment Cost—Subacute Care To reflect adult subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 06-10-70183	$0	$11,151	$11,151
3	N/A			Subacute 1	41		Contracted Number of Adult Subacute Care Beds	0	22	22
	N/A			Subacute 1	42		Total Licensed Nursing Facility Beds To reflect contracted Subacute Care and Skilled Nursing Care beds in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 06-10-70183	0	82	82