

**REPORT
ON THE
RATE SETTING AUDIT**

**RANCHO MESA CARE CENTER
ALTA LOMA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1366558827**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Emmanuel Ypil**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 28, 2013

MaryLynn Mahan
Chief Financial Officer
P&M Management, Inc.
16742 Orange Way
Fontana, CA 92335

RANCHO MESA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1366558827
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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 Rate 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.

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Bruce Burg, CPA
Gorelick & Uslaner, CPAs
11620 Wilshire Boulevard, Suite 800
Los Angeles, CA 90025

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility No.:
206361090

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	\$ 1,540,807	\$ 82.06
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 437,739	\$ 23.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 469,042	\$ 24.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 253,010	\$ 13.48
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,765	\$ 0.31
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,054	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 41,227	\$ 2.20
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 234,598	\$ 12.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 320,334	\$ 17.06
11	Cost of Routine Service/Audited Total Costs	\$ 3,318,206	\$ 3,315,574	\$ 176.59
12	Total Patient Days (Adj)	18,776	18,776	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 176.73	\$ 176.59	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 4)	16,088	16,035	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility No.:
206361090

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility No.:
206361090

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	\$ 44,437	\$ 44,437		
160	Activities	48,895		\$ 48,895	
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	0	0	0	0
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	1,447,475	44,437	48,895	1,540,807
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	\$ 1,540,807	\$ 44,437	\$ 48,895	\$ 1,540,807

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RANCHO MESA CARE CENTER

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 42,063	\$ 42,063										
010	Housekeeping	72,654	144	\$ 72,798									
060	Laundry and Linen	54,674	1,721	2,989	\$ 59,385								
065	Dietary	215,977	5,330	9,257	0	\$ 230,564							
155	Social Services	N/A	391	679	0	0	\$ 1,070						
160	Activities	N/A	1,672	2,903	0	0	0	\$ 4,575					
165	Administration	N/A	3,070	5,331	0	0	0	0		\$ 8,401	\$ 8,401		
166	Medical Records	36,607	589	1,022	0	0	0	0		38,218		\$ 38,218	
170	Inservice Education - Nursing	23,570	180	312	0	0	0	0	\$ 24,062				
ANCILLARY SERVICES													
075	Patient Supplies		701	1,218	0	0	0	0	0	1,919	31	140	\$ 2,090
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		373	648	0	0	0	0	0	1,021	289	1,313	2,622
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		112	195	0	0	0	0	0	307	159	723	1,189
083	Speech Pathology		0	0	0	0	0	0	0	0	13	59	72
085	Pharmacy		0	0	0	0	0	0	0	0	169	771	940
090	Laboratory		0	0	0	0	0	0	0	0	37	166	203
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	22	102	124
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		27,587	47,907	59,385	230,564	1,070	4,575	24,062	395,150	7,674	34,914	437,739 *
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		193	336	0	0	0	0	0	529	7	31	566
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 445,545	\$ 42,063	\$ 72,798	\$ 59,385	\$ 230,564	\$ 1,070	\$ 4,575	\$ 24,062	\$ 398,926	\$ 8,401	\$ 38,218	\$ 445,545

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RANCHO MESA CARE CENTER

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 96,566	\$ 96,566										
010	Housekeeping	19,647	330	\$ 19,977									
060	Laundry and Linen	34,323	3,952	820	\$ 39,095								
065	Dietary	143,038	12,237	2,540	0	\$ 157,815							
155	Social Services	4,357	898	186	0	0	\$ 5,441						
160	Activities	2,911	3,838	797	0	0	0	\$ 7,546					
165	Administration	N/A	7,047	1,463	0	0	0	0		\$ 8,510	\$ 8,510		
166	Medical Records	12,040	1,352	281	0	0	0	0		13,672		\$ 13,672	
170	Inservice Education - Nursing	1,000	413	86	0	0	0	0	\$ 1,498				
ANCILLARY SERVICES													
075	Patient Supplies	2,147	1,610	334	0	0	0	0	0	4,091	31	50	\$ 4,172
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	94,116	856	178	0	0	0	0	0	95,150	292	470	95,912
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	52,947	258	54	0	0	0	0	0	53,258	161	259	53,678
083	Speech Pathology	4,406	0	0	0	0	0	0	0	4,406	13	21	4,440
085	Pharmacy	57,901	0	0	0	0	0	0	0	57,901	172	276	58,348
090	Laboratory	12,498	0	0	0	0	0	0	0	12,498	37	60	12,595
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,633	0	0	0	0	0	0	0	7,633	23	36	7,692
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	160,903	63,332	13,147	39,095	157,815	5,441	7,546	1,498	448,778	7,774	12,490	469,042 *
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	0	444	92	0	0	0	0	0	536	7	11	554
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 706,433	\$ 96,566	\$ 19,977	\$ 39,095	\$ 157,815	\$ 5,441	\$ 7,546	\$ 1,498	\$ 684,251	\$ 8,510	\$ 13,672	\$ 706,433

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 263,678	98%							
	Property Tax (line 40)	6,008	2%	\$ 269,686						
005	Plant Operations and Maintenance			632	\$ 632					
010	Housekeeping			920	2	\$ 922				
060	Laundry and Linen			11,011	26	38	\$ 11,074			
065	Dietary			34,095	80	117	0	\$ 34,293		
155	Social Services			2,501	6	9	0	0	\$ 2,516	
160	Activities			10,694	25	37	0	0	0	\$ 10,756
165	Administration			19,635	46	68	0	0	0	0
166	Medical Records			3,766	9	13	0	0	0	0
170	Inservice Education - Nursing			1,150	3	4	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,485	11	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,386	6	8	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			719	2	2	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			176,456	415	607	11,074	34,293	2,516	10,756
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			1,236	3	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 269,686	100%	\$ 269,686	\$ 632	\$ 922	\$ 11,074	\$ 34,293	\$ 2,516	\$ 10,756

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 263,678	98%							
	Property Tax (line 40)	6,008	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,749	\$ 19,749				
166	Medical Records				3,788		\$ 3,788			
170	Inservice Education - Nursing			\$ 1,157						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,511	72	14	\$ 4,597	\$ 4,495	\$ 102
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,400	678	130	3,208	3,137	71
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	723	374	72	1,168	1,142	26
083	Speech Pathology			0	0	30	6	36	35	1
085	Pharmacy			0	0	398	76	475	464	11
090	Laboratory			0	0	86	16	102	100	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	53	10	63	61	1
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			1,157	237,273	18,041	3,460	258,774	253,010	5,765
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	1,243	16	3	1,262	1,234	28
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 269,686	100%	\$ 1,157	\$ 246,150	\$ 19,749	\$ 3,788	\$ 269,686	\$ 263,678	\$ 6,008

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RANCHO MESA CARE CENTER

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,557												
055	Interest - Other	1,357												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	343,734												
	Total Costs Allocable as Administration	350,648	53%											
167	CDPH Licensing Fees	14,289	2%											
168	Professional Liability Insurance	45,128	7%											
169	Quality Assurance Fees	256,798	39%											
174	Caregiver Training	0	0%											
	Total	666,863	100%						\$ 666,863					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,919	\$ 4,091	\$ 4,511	\$ 10,520	2,444	\$ 1,285	\$ 52	\$ 165	\$ 941	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,021	95,150	2,400	98,571	22,903	12,043	491	1,550	8,819	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	307	53,258	723	54,289	12,614	6,633	270	854	4,857	0
083	Speech Pathology			0	0	4,406	0	4,406	1,024	538	22	69	394	0
085	Pharmacy			0	0	57,901	0	57,901	13,453	7,074	288	910	5,181	0
090	Laboratory			0	0	12,498	0	12,498	2,904	1,527	62	197	1,118	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,633	0	7,633	1,773	933	38	120	683	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			1,540,807	395,150	448,778	237,273	2,622,008	609,212	320,334	13,054	41,227	234,598	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	529	536	1,243	2,308	536	282	11	36	207	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 666,863		\$ 1,540,807	\$ 398,926	\$ 684,251	\$ 246,150	\$ 2,870,133	\$ 666,863					
	Total Administrative Costs							\$ 666,863		\$ 350,648	\$ 14,289	\$ 45,128	\$ 256,798	\$ -
	Unit Cost Multiplier							0.23234564						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 46,619	\$ 22,182	\$ 23,536	\$ 92,338							
	TOTAL FACILITY COSTS							\$ 3,629,334						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RANCHO MESA CARE CENTER

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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 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	22									
010	Housekeeping	32	32								
060	Laundry and Linen	383	383	383							
065	Dietary	1,186	1,186	1,186							
155	Social Services	87	87	87							
160	Activities	372	372	372							
165	Administration	683	683	683							
166	Medical Records	131	131	131							
170	Inservice Education - Nursing	40	40	40							
	ANCILLARY SERVICES										
075	Patient Supplies	156	156	156						10,520	10,520
077	Specialized Support Surfaces									0	0
080	Physical Therapy	83	83	83						98,571	98,571
081	Respiratory Therapy									0	0
082	Occupational Therapy	25	25	25						54,289	54,289
083	Speech Pathology									4,406	4,406
085	Pharmacy									57,901	57,901
090	Laboratory									12,498	12,498
095	Home Health Services									0	0
100	Other Ancillary Services									7,633	7,633
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,138	6,138	6,138	92,570	55,542	1,608,378	1,608,378	1,608,378	2,622,008	2,622,008
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	43	43	43						2,308	2,308
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,381	9,359	9,327	92,570	55,542	1,608,378	1,608,378	1,608,378	2,870,133	2,870,133
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 44,437 0.027628455	\$ 48,895 0.030400192			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 42,063 4.49439043	\$ 72,798 7.80506277	\$ 59,385 0.64151119	\$ 230,564 4.15116761	\$ 1,070 0.00066530	\$ 4,575 0.00284473	\$ 24,062 0.01496040	\$ 8,401 0.00292688	\$ 38,218 0.01331584
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 96,566 10.31798269	\$ 19,977 2.14186506	\$ 39,095 0.42233036	\$ 157,815 2.84137012	\$ 5,441 0.00338292	\$ 7,546 0.00469172	\$ 1,498 0.00093162	\$ 8,510 0.00296505	\$ 13,672 0.00476363
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 269,686 28.74810788	\$ 632 0.06757756	\$ 922 0.09886372	\$ 11,074 0.11963133	\$ 34,293 0.61741845	\$ 2,516 0.00156404	\$ 10,756 0.00668762	\$ 1,157 0.00071910	\$ 19,749 0.00688074	\$ 3,788 0.00131973

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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	\$ 36,440	\$ 0	\$ 36,440	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,623	0	5,623	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	96,566	0	96,566	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 138,629	\$ 0	\$ 138,629	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 54,587	\$ 0	\$ 54,587	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,067	0	18,067	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,647	0	19,647	(Sch 4)
010		Housekeeping - Total	6300	\$ 92,301	\$ 0	\$ 92,301	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,346	0	4,346	(Sch 5)
025		Depreciation: Equipment	7140	5,988	0	5,988	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	253,344	0	253,344	(Sch 5)
040		Property Taxes	7300	6,008	0	6,008	(Sch 5)
045		Property Insurance	7400	5,557	0	5,557	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 1,357	\$ 0	\$ 1,357	(Sch 6)
057		Subtotal 005 - 055		\$ 507,530	\$ 0	\$ 507,530	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 47,597	\$ 0	\$ 47,597	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,077	0	7,077	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	34,323	0	34,323	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 88,997	\$ 0	\$ 88,997	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 168,540	\$ 0	\$ 168,540	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,437	0	47,437	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	143,038	0	143,038	(Sch 4)
065		Dietary - Total	6500	\$ 359,015	\$ 0	\$ 359,015	
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	2,147	0	2,147	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,147	\$ 0	\$ 2,147	
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	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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	94,116	0	94,116	(Sch 4)
080		Physical Therapy - Total	8200	\$ 94,116	\$ 0	\$ 94,116	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	52,947	0	52,947	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 52,947	\$ 0	\$ 52,947	
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	4,406	0	4,406	(Sch 4)
083		Speech Pathology - Total	8280	\$ 4,406	\$ 0	\$ 4,406	
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	57,901	0	57,901	(Sch 4)
085		Pharmacy - Total	8300	\$ 57,901	\$ 0	\$ 57,901	
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	12,498	0	12,498	(Sch 4)
090		Laboratory - Total	8400	\$ 12,498	\$ 0	\$ 12,498	
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	7,633	0	7,633	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,633	\$ 0	\$ 7,633	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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		\$ 231,648	\$ 0	\$ 231,648	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,129,939	\$ 0	\$ 1,129,939	(Sch 2)
105	.20-.39	Fringe Benefits	6110	317,536	0	317,536	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	164,503	(3,600)	160,903	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,611,978	\$ (3,600)	\$ 1,608,378	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		\$ 1,611,978	\$ (3,600)	\$ 1,608,378
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,203	\$ 0	\$ 35,203 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,234	0	9,234 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,357	0	4,357 (Sch 4)
155		Social Services - Total	6600	\$ 48,794	\$ 0	\$ 48,794

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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	\$ 40,654	\$ 0	\$ 40,654	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,241	0	8,241	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,911	0	2,911	(Sch 4)
160		Activities - Total	6700	\$ 51,806	\$ 0	\$ 51,806	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 103,059	\$ 0	\$ 103,059	(Sch 6)
165	.20-.39	Fringe Benefits	6900	74,543	0	74,543	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	169,512	(3,380)	166,132	(Sch 6)
165		Administration - Total	6900	\$ 347,114	\$ (3,380)	\$ 343,734	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,695	\$ 0	\$ 29,695	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,912	0	6,912	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,040	0	12,040	(Sch 4)
166		Medical Records - Total	6900	\$ 48,647	\$ 0	\$ 48,647	
167		CDPH Licensing Fees	6900	\$ 14,289	\$ 0	\$ 14,289	(Sch 6)
168		Professional Liability Insurance	6900	\$ 45,128	\$ 0	\$ 45,128	(Sch 6)
169		Quality Assurance Fees	6900	\$ 256,798	\$ 0	\$ 256,798	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 22,008	\$ 0	\$ 22,008	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,562	0	1,562	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,000	0	1,000	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 24,570	\$ 0	\$ 24,570	
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		\$ 837,146	\$ (3,380)	\$ 833,766	
200		Total		\$ 3,636,314	\$ (6,980)	\$ 3,629,334	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 87,542	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
RANCHO MESA CARE CENTER

Provider NPI:
1366558827

OSHPD Facility Number:
206361090

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(3,380)	3,600	(6,980)					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
RANCHO MESA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366558827		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$87,542	\$87,542	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
RANCHO MESA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366558827	4	
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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$164,503	(\$3,600)	\$160,903
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	169,512	3,600	173,112 *
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
RANCHO MESA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1366558827		4
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the P&M Management, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$173,112	(\$6,980)	\$166,132

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
RANCHO MESA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1366558827		4
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
4	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 31, 2013 Report Date: June 12, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	16,088	(53)	16,035	