

**REPORT
ON THE
RATE SETTING AUDIT**

**RIMROCK VILLA CONVALESCENT HOSPITAL
BARSTOW, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699712885**

**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: Bina Matani
Auditor: Emmanuel K. Ngati**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

Administrator
Rimrock Villa Convalescent Hospital
27555 Rimrock Road
Barstow, CA 92311

RIMROCK VILLA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1699712885
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 that include a summary of the total due the State in the amount of \$21,931, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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.

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.

Administrator
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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: John S. Binderup, CPA
Director of Reimbursement
Life Care Centers of America, Inc.
10846 Old Mill Road, Suite 2
Omaha, NE 68154

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

RIMROCK VILLA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1699712885

OSHPD Facility No.:

206361311

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	\$ 1,539,605	\$ 77.90
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 439,854	\$ 22.26
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 445,811	\$ 22.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 66,099	\$ 3.34
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,688	\$ 1.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,577	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 46,970	\$ 2.38
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 190,605	\$ 9.64
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 420,353	\$ 21.27
11	Cost of Routine Service/Audited Total Costs	\$ 3,205,344	\$ 3,179,561	\$ 160.88
12	Total Patient Days	19,763	19,763	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 162.19	\$ 160.88	
14	Overpayments (Adjs 4,5)	\$ 0	\$ (21,931)	
15	Medi-Cal Days (Adj 3)	10,683	10,498	
16	Medi-Cal Managed Care Days		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments	\$	\$ 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:

RIMROCK VILLA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1699712885

OSHPD Facility No.:

206361311

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

Provider NPI:
1699712885

OSHPD Facility No.:
206361311

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	\$ 35,490	\$ 35,490		
160	Activities	61,887		\$ 61,887	
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	364,984	0	0	364,984
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	260,188	0	0	260,188
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	1,442,228	35,490	61,887	1,539,605 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,164,777	\$ 35,490	\$ 61,887	\$ 2,164,777

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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	\$ 109,783	\$ 109,783										
010	Housekeeping	68,524	1,797	\$ 70,321									
060	Laundry and Linen	18,778	2,336	1,521	\$ 22,635								
065	Dietary	191,958	14,474	9,426	0	\$ 215,858							
155	Social Services	N/A	2,076	1,352	0	0	\$ 3,428						
160	Activities	N/A	789	514	0	0	0	\$ 1,302					
165	Administration	N/A	9,553	6,221	0	0	0	0		\$ 15,774	\$ 15,774		
166	Medical Records	39,033	2,595	1,690	0	0	0	0		43,318		\$ 43,318	
170	Inservice Education - Nursing	39,970	2,685	1,749	0	0	0	0	\$ 44,404				
	ANCILLARY SERVICES												
075	Patient Supplies		779	507	0	0	0	0	0	1,286	60	165	\$ 1,510
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	25	69	94
080	Physical Therapy		1,947	1,268	214	0	0	0	0	3,428	1,815	4,985	10,227
081	Respiratory Therapy		0	0	0	0	0	0	0	0	20	56	77
082	Occupational Therapy		2,166	1,411	214	0	0	0	0	3,790	1,270	3,489	8,549
083	Speech Pathology		120	78	21	0	0	0	0	219	51	140	410
085	Pharmacy		0	0	0	0	0	0	0	0	1,084	2,976	4,060
090	Laboratory		0	0	0	0	0	0	0	0	90	246	336
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	127	349	476
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		67,150	43,728	22,101	215,858	3,428	1,302	44,404	397,970	11,180	30,704	439,854 *
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		1,318	858	85	0	0	0	0	2,261	51	141	2,453
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 468,046	\$ 109,783	\$ 70,321	\$ 22,635	\$ 215,858	\$ 3,428	\$ 1,302	\$ 44,404	\$ 408,954	\$ 15,774	\$ 43,318	\$ 468,046

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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	\$ 128,731	\$ 128,731										
010	Housekeeping	11,874	2,107	\$ 13,981									
060	Laundry and Linen	87,444	2,739	302	\$ 90,485								
065	Dietary	134,669	16,972	1,874	0	\$ 153,515							
155	Social Services	347	2,435	269	0	0	\$ 3,050						
160	Activities	3,394	925	102	0	0	0	\$ 4,421					
165	Administration	N/A	11,202	1,237	0	0	0	0		\$ 12,438	\$ 12,438		
166	Medical Records	3,812	3,043	336	0	0	0	0		7,191		\$ 7,191	
170	Inservice Education - Nursing	0	3,149	348	0	0	0	0	\$ 3,496				
ANCILLARY SERVICES													
075	Patient Supplies	10,137	913	101	0	0	0	0	0	11,151	47	27	\$ 11,225
077	Specialized Support Surfaces	5,488	0	0	0	0	0	0	0	5,488	20	11	5,519
080	Physical Therapy	23,856	2,282	252	854	0	0	0	0	27,244	1,431	828	29,503
081	Respiratory Therapy	4,475	0	0	0	0	0	0	0	4,475	16	9	4,500
082	Occupational Therapy	8,558	2,540	280	854	0	0	0	0	12,232	1,002	579	13,813
083	Speech Pathology	10,572	140	16	85	0	0	0	0	10,813	40	23	10,877
085	Pharmacy	237,267	0	0	0	0	0	0	0	237,267	855	494	238,616
090	Laboratory	19,630	0	0	0	0	0	0	0	19,630	71	41	19,742
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	27,812	0	0	0	0	0	0	0	27,812	100	58	27,970
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	91,630	78,739	8,694	88,352	153,515	3,050	4,421	3,496	431,897	8,816	5,097	445,811 *
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	5,731	1,545	171	341	0	0	0	0	7,788	40	23	7,852
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 815,427	\$ 128,731	\$ 13,981	\$ 90,485	\$ 153,515	\$ 3,050	\$ 4,421	\$ 3,496	\$ 795,797	\$ 12,438	\$ 7,191	\$ 815,427

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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)	\$ 72,786	77%							
	Property Tax (line 40)	21,680	23%	\$ 94,466						
005	Plant Operations and Maintenance			3,123	\$ 3,123					
010	Housekeeping			1,495	51	\$ 1,546				
060	Laundry and Linen			1,943	66	33	\$ 2,043			
065	Dietary			12,043	412	207	0	\$ 12,662		
155	Social Services			1,728	59	30	0	0	\$ 1,816	
160	Activities			656	22	11	0	0	0	\$ 690
165	Administration			7,948	272	137	0	0	0	0
166	Medical Records			2,159	74	37	0	0	0	0
170	Inservice Education - Nursing			2,234	76	38	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			648	22	11	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,620	55	28	19	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,802	62	31	19	0	0	0
083	Speech Pathology			100	3	2	2	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			55,871	1,910	961	1,995	12,662	1,816	690
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			1,096	37	19	8	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 94,466	100%	\$ 94,466	\$ 3,123	\$ 1,546	\$ 2,043	\$ 12,662	\$ 1,816	\$ 690

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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 77% Of Total	Property Tax 23% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 72,786	77%							
	Property Tax (line 40)	21,680	23%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,357	\$ 8,357				
166	Medical Records				2,270		\$ 2,270			
170	Inservice Education - Nursing			\$ 2,349						
	ANCILLARY SERVICES									
075	Patient Supplies			0	681	32	9	\$ 721	\$ 556	\$ 166
077	Specialized Support Surfaces			0	0	13	4	17	13	4
080	Physical Therapy			0	1,722	962	261	2,945	2,269	676
081	Respiratory Therapy			0	0	11	3	14	11	3
082	Occupational Therapy			0	1,914	673	183	2,770	2,134	636
083	Speech Pathology			0	107	27	7	141	109	32
085	Pharmacy			0	0	574	156	730	563	168
090	Laboratory			0	0	48	13	60	47	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	67	18	86	66	20
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			2,349	78,254	5,923	1,609	85,787	66,099	19,688
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	1,160	27	7	1,195	921	274
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 94,466	100%	\$ 2,349	\$ 83,839	\$ 8,357	\$ 2,270	\$ 94,466	\$ 72,786	\$ 21,680

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 22,544												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	570,510												
	Total Costs Allocable as Administration	593,054	63%											
167	CDPH Licensing Fees	14,922	2%											
168	Professional Liability Insurance	66,267	7%											
169	Quality Assurance Fees	268,914	29%											
174	Caregiver Training	0	0%											
	Total	943,157	100%						\$ 943,157					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,286	\$ 11,151	\$ 681	\$ 13,118	3,583	\$ 2,253	\$ 57	\$ 252	\$ 1,021	\$ -
077	Specialized Support Surfaces			0	0	5,488	0	5,488	1,499	942	24	105	427	0
080	Physical Therapy			364,984	3,428	27,244	1,722	397,378	108,529	68,243	1,717	7,625	30,944	0
081	Respiratory Therapy			0	0	4,475	0	4,475	1,222	769	19	86	348	0
082	Occupational Therapy			260,188	3,790	12,232	1,914	278,124	75,959	47,763	1,202	5,337	21,658	0
083	Speech Pathology			0	219	10,813	107	11,139	3,042	1,913	48	214	867	0
085	Pharmacy			0	0	237,267	0	237,267	64,801	40,746	1,025	4,553	18,476	0
090	Laboratory			0	0	19,630	0	19,630	5,361	3,371	85	377	1,529	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27,812	0	27,812	7,596	4,776	120	534	2,166	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			1,539,605	397,970	431,897	78,254	2,447,727	668,504	420,353	10,577	46,970	190,605	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	2,261	7,788	1,160	11,210	3,061	1,925	48	215	873	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 943,157		\$ 2,164,777	\$ 408,954	\$ 795,797	\$ 83,839	\$ 3,453,367	\$ 943,157					
	Total Administrative Costs							\$ 943,157		\$ 593,054	\$ 14,922	\$ 66,267	\$ 268,914	\$ -
	Unit Cost Multiplier							0.27311230						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 59,092	\$ 19,630	\$ 10,627	\$ 89,349							
	TOTAL FACILITY COSTS							\$ 4,485,873						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	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	376									
010	Housekeeping	180	180								
060	Laundry and Linen	234	234	234							
065	Dietary	1,450	1,450	1,450							
155	Social Services	208	208	208							
160	Activities	79	79	79							
165	Administration	957	957	957							
166	Medical Records	260	260	260							
170	Inservice Education - Nursing	269	269	269							
	ANCILLARY SERVICES										
075	Patient Supplies	78	78	78						13,118	13,118
077	Specialized Support Surfaces									5,488	5,488
080	Physical Therapy	195	195	195	1,000					397,378	397,378
081	Respiratory Therapy									4,475	4,475
082	Occupational Therapy	217	217	217	1,000					278,124	278,124
083	Speech Pathology	12	12	12	100					11,139	11,139
085	Pharmacy									237,267	237,267
090	Laboratory									19,630	19,630
095	Home Health Services									0	0
100	Other Ancillary Services									27,812	27,812
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,727	6,727	6,727	103,515	58,002	1,533,858	1,533,858	1,533,858	2,447,727	2,447,727
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	132	132	132	400					11,210	11,210
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,374	10,998	10,818	106,015	58,002	1,533,858	1,533,858	1,533,858	3,453,367	3,453,367
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 35,490 0.023137735	\$ 61,887 0.040347281			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 109,783 9.98208765	\$ 70,321 6.50034903	\$ 22,635 0.21350649	\$ 215,858 3.72155328	\$ 3,428 0.00223511	\$ 1,302 0.00084891	\$ 44,404 0.02894908	\$ 15,774 0.00456763	\$ 43,318 0.01254383
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 128,731 11.70494635	\$ 13,981 1.29237293	\$ 90,485 0.85351481	\$ 153,515 2.64672103	\$ 3,050 0.00198874	\$ 4,421 0.00288214	\$ 3,496 0.00227940	\$ 12,438 0.00360183	\$ 7,191 0.00208240
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 94,466 8.30543345	\$ 3,123 0.28394644	\$ 1,546 0.14291814	\$ 2,043 0.01927423	\$ 12,662 0.21829992	\$ 1,816 0.00118415	\$ 690 0.00044975	\$ 2,349 0.00153143	\$ 8,357 0.00241990	\$ 2,270 0.00065745

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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	\$ 84,897	\$ 0	\$ 84,897	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,886	0	24,886	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	128,731	0	128,731	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 238,514	\$ 0	\$ 238,514	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 53,945	\$ 0	\$ 53,945	(Sch 3)
010	.20-.39	Fringe Benefits	6300	14,579	0	14,579	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,874	0	11,874	(Sch 4)
010		Housekeeping - Total	6300	\$ 80,398	\$ 0	\$ 80,398	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 12,416	\$ 0	\$ 12,416	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	28,765	0	28,765	(Sch 5)
025		Depreciation: Equipment	7140	18,193	0	18,193	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	9,300	0	9,300	(Sch 5)
040		Property Taxes	7300	21,680	0	21,680	(Sch 5)
045		Property Insurance	7400	22,544	0	22,544	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	4,112	0	4,112	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 435,922	\$ 0	\$ 435,922	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 13,762	\$ 0	\$ 13,762	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,016	0	5,016	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	87,444	0	87,444	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 106,222	\$ 0	\$ 106,222	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 150,735	\$ 0	\$ 150,735	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,223	0	41,223	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	134,669	0	134,669	(Sch 4)
065		Dietary - Total	6500	\$ 326,627	\$ 0	\$ 326,627	
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	10,137	0	10,137	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,137	\$ 0	\$ 10,137	
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	5,488	0	5,488	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 5,488	\$ 0	\$ 5,488	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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	\$ 293,577	\$ 0	\$ 293,577	(Sch 2)
080	.20-.39	Fringe Benefits	8200	71,407	0	71,407	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	23,856	0	23,856	(Sch 4)
080		Physical Therapy - Total	8200	\$ 388,840	\$ 0	\$ 388,840	
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	4,475	0	4,475	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,475	\$ 0	\$ 4,475	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 211,263	\$ 0	\$ 211,263	(Sch 2)
082	.20-.39	Fringe Benefits	8250	48,925	0	48,925	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	8,558	0	8,558	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 268,746	\$ 0	\$ 268,746	
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	10,572	0	10,572	(Sch 4)
083		Speech Pathology - Total	8280	\$ 10,572	\$ 0	\$ 10,572	
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	237,267	0	237,267	(Sch 4)
085		Pharmacy - Total	8300	\$ 237,267	\$ 0	\$ 237,267	
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	19,630	0	19,630	(Sch 4)
090		Laboratory - Total	8400	\$ 19,630	\$ 0	\$ 19,630	
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	27,812	0	27,812	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 27,812	\$ 0	\$ 27,812	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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		\$ 972,967	\$ 0	\$ 972,967	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,145,060	\$ 0	\$ 1,145,060	(Sch 2)
105	.20-.39	Fringe Benefits	6110	297,168	0	297,168	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	91,630	0	91,630	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,533,858	\$ 0	\$ 1,533,858	
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:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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	5,731	0	5,731 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,731	\$ 0	\$ 5,731
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		\$ 1,539,589	\$ 0	\$ 1,539,589
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 26,226	\$ 0	\$ 26,226 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,264	0	9,264 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	347	0	347 (Sch 4)
155		Social Services - Total	6600	\$ 35,837	\$ 0	\$ 35,837

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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	\$ 48,964	\$ 0	\$ 48,964	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,923	0	12,923	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,394	0	3,394	(Sch 4)
160		Activities - Total	6700	\$ 65,281	\$ 0	\$ 65,281	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 239,268	\$ 0	\$ 239,268	(Sch 6)
165	.20-.39	Fringe Benefits	6900	61,936	0	61,936	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	269,306	0	269,306	(Sch 6)
165		Administration - Total	6900	\$ 570,510	\$ 0	\$ 570,510	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,921	\$ 0	\$ 29,921	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,112	0	9,112	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,812	0	3,812	(Sch 4)
166		Medical Records - Total	6900	\$ 42,845	\$ 0	\$ 42,845	
167		CDPH Licensing Fees	6900	\$ 14,922	\$ 0	\$ 14,922	(Sch 6)
168		Professional Liability Insurance	6900	\$ 66,267	\$ 0	\$ 66,267	(Sch 6)
169		Quality Assurance Fees	6900	\$ 268,914	\$ 0	\$ 268,914	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 30,808	\$ 0	\$ 30,808	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,162	0	9,162	(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	\$ 39,970	\$ 0	\$ 39,970	
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		\$ 1,104,546	\$ 0	\$ 1,104,546	
200		Total		\$ 4,485,873	\$ 0	\$ 4,485,873	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 169,933	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

Provider NPI:
1699712885

OSHPD Facility Number:
206361311

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIMROCK VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699712885		5
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 costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$169,933	\$169,933		

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIMROCK VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699712885		5
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 STATISTICS</u>										
2	10.7	080	1,2,3	7	080		Physical Therapy (Square Feet)	208	(13)	195
	10.7	082	1,2,3	7	082		Occupational Therapy	211	6	217
	10.7	083	1,2,3	7	083		Speech Pathology	5	7	12
							To adjust square footage statistics to agree with the prior year audited statistics.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIMROCK VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699712885		5
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>										
3	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 1, 2013 Report Date: May 28, 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	10,683	(185)	10,498	

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIMROCK VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699712885		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
4							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$14,137			
5							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		<u>7,794</u> \$21,931		\$21,931	