

**REPORT
ON THE
RATE SETTING AUDIT**

**POWAY HEALTHCARE CENTER
POWAY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1407035512**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

POWAY HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1407035512
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$33,450, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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

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

Ellen Subia
Page 2

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility No.:
206371593

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	\$ 3,408,715	\$ 102.35
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 866,959	\$ 26.03
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 878,736	\$ 26.39
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 394,072	\$ 11.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 71,654	\$ 2.15
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,743	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 71,371	\$ 2.14
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 352,903	\$ 10.60
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,689,567	\$ 50.73
11	Cost of Routine Service/Audited Total Costs	\$ 7,757,137.00	\$ 7,752,721	\$ 232.79
12	Total Patient Days (Adj)	33,304	33,304	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 232.92	\$ 232.79	
14	Overpayments (Adj 4)	\$ 0	\$ 33,450	
15	Medi-Cal Days (Adj 2)	20,413	20,130	
16	Medi-Cal Managed Care Days (Adj 3)		205	
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:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility No.:
206371593

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:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility No.:
206371593

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 70,138	\$ 70,138		
160	Activities	147,958		\$ 147,958	
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	644,228	0	0	644,228
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	335,333	0	0	335,333
083	Speech Pathology	93,501	0	0	93,501
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	3,190,619	70,138	147,958	3,408,715 *
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	\$ 4,481,777	\$ 70,138	\$ 147,958	\$ 4,481,777

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
POWAY HEALTHCARE CENTER

NPI:
1407035512

OSHPD Facility Number:
206371593

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	\$ 86,965	\$ 86,965										
010	Housekeeping	144,649	310	\$ 144,959									
060	Laundry and Linen	69,651	2,356	3,941	\$ 75,948								
065	Dietary	422,735	11,731	19,624	0	\$ 454,091							
155	Social Services	N/A	255	426	0	0	\$ 681						
160	Activities	N/A	298	499	0	0	0	\$ 798					
165	Administration	N/A	5,380	9,000	0	0	0	0		\$ 14,380	\$ 14,380		
166	Medical Records	84,520	768	1,285	0	0	0	0		86,573		\$ 86,573	
170	Inservice Education - Nursing	96,721	1,214	2,030	0	0	0	0	\$ 99,965				
ANCILLARY SERVICES													
075	Patient Supplies		354	592	0	0	0	0	0	947	72	433	\$ 1,452
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	80	482	562
080	Physical Therapy		2,965	4,959	0	0	0	0	0	7,924	1,398	8,418	17,740
081	Respiratory Therapy		151	253	0	0	0	0	0	404	4	22	430
082	Occupational Therapy		1,421	2,376	0	0	0	0	0	3,797	719	4,328	8,845
083	Speech Pathology		219	366	0	0	0	0	0	585	199	1,197	1,981
085	Pharmacy		0	0	0	0	0	0	0	0	543	3,270	3,813
090	Laboratory		0	0	0	0	0	0	0	0	62	373	435
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	71	425	496
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		58,696	98,188	75,948	454,091	681	798	99,965	788,366	11,195	67,399	866,959 *
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		378	632	0	0	0	0	0	1,010	26	156	1,192
145	Other Nonreimbursable		470	786	0	0	0	0	0	1,255	11	69	1,335
	TOTAL	\$ 905,241	\$ 86,965	\$ 144,959	\$ 75,948	\$ 454,091	\$ 681	\$ 798	\$ 99,965	\$ 804,288	\$ 14,380	\$ 86,573	\$ 905,241

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
POWAY HEALTHCARE CENTER

NPI:
1407035512

OSHPD Facility Number:
206371593

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	\$ 277,599	\$ 277,599										
010	Housekeeping	19,290	991	\$ 20,281									
060	Laundry and Linen	14,638	7,520	551	\$ 22,709								
065	Dietary	293,964	37,447	2,746	0	\$ 334,156							
155	Social Services	13,517	813	60	0	0	\$ 14,390						
160	Activities	20,370	953	70	0	0	0	\$ 21,393					
165	Administration	N/A	17,174	1,259	0	0	0	0		\$ 18,433	\$ 18,433		
166	Medical Records	1,866	2,452	180	0	0	0	0		4,497		\$ 4,497	
170	Inservice Education - Nursing	0	3,874	284	0	0	0	0	\$ 4,158				
ANCILLARY SERVICES													
075	Patient Supplies	31,073	1,131	83	0	0	0	0	0	32,286	92	22	\$ 32,401
077	Specialized Support Surfaces	39,311	0	0	0	0	0	0	0	39,311	103	25	39,439
080	Physical Therapy	6,674	9,463	694	0	0	0	0	0	16,831	1,792	437	19,061
081	Respiratory Therapy	0	483	35	0	0	0	0	0	518	5	1	524
082	Occupational Therapy	600	4,535	332	0	0	0	0	0	5,467	922	225	6,614
083	Speech Pathology	1,500	699	51	0	0	0	0	0	2,250	255	62	2,567
085	Pharmacy	266,634	0	0	0	0	0	0	0	266,634	696	170	267,500
090	Laboratory	30,421	0	0	0	0	0	0	0	30,421	79	19	30,520
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	34,667	0	0	0	0	0	0	0	34,667	91	22	34,780
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	262,980	187,361	13,737	22,709	334,156	14,390	21,393	4,158	860,884	14,350	3,501	878,736 *
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	8,199	1,207	88	0	0	0	0	0	9,494	33	8	9,536
145	Other Nonreimbursable	0	1,499	110	0	0	0	0	0	1,609	15	4	1,627
	TOTAL	\$ 1,323,303	\$ 277,599	\$ 20,281	\$ 22,709	\$ 334,156	\$ 14,390	\$ 21,393	\$ 4,158	\$ 1,300,373	\$ 18,433	\$ 4,497	\$ 1,323,303

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility Number:
206371593

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)	\$ 430,426	85%							
	Property Tax (line 40)	78,264	15%	\$ 508,690						
005	Plant Operations and Maintenance			11,689	\$ 11,689					
010	Housekeeping			1,774	42	\$ 1,816				
060	Laundry and Linen			13,463	317	49	\$ 13,829			
065	Dietary			67,043	1,577	246	0	\$ 68,866		
155	Social Services			1,455	34	5	0	0	\$ 1,495	
160	Activities			1,706	40	6	0	0	0	\$ 1,752
165	Administration			30,747	723	113	0	0	0	0
166	Medical Records			4,389	103	16	0	0	0	0
170	Inservice Education - Nursing			6,936	163	25	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,024	48	7	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			16,943	398	62	0	0	0	0
081	Respiratory Therapy			864	20	3	0	0	0	0
082	Occupational Therapy			8,119	191	30	0	0	0	0
083	Speech Pathology			1,251	29	5	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			335,442	7,890	1,230	13,829	68,866	1,495	1,752
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			2,160	51	8	0	0	0	0
145	Other Nonreimbursable			2,684	63	10	0	0	0	0
	TOTAL	\$ 508,690	100%	\$ 508,690	\$ 11,689	\$ 1,816	\$ 13,829	\$ 68,866	\$ 1,495	\$ 1,752

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility Number:
206371593

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 430,426	85%							
	Property Tax (line 40)	78,264	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,583	\$ 31,583				
166	Medical Records				4,509		\$ 4,509			
170	Inservice Education - Nursing			\$ 7,125						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,079	158	23	\$ 2,260	\$ 1,912	\$ 348
077	Specialized Support Surfaces			0	0	176	25	201	170	31
080	Physical Therapy			0	17,403	3,071	438	20,913	17,695	3,217
081	Respiratory Therapy			0	888	8	1	897	759	138
082	Occupational Therapy			0	8,340	1,579	225	10,144	8,583	1,561
083	Speech Pathology			0	1,285	437	62	1,784	1,509	274
085	Pharmacy			0	0	1,193	170	1,363	1,154	210
090	Laboratory			0	0	136	19	156	132	24
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	155	22	177	150	27
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			7,125	437,629	24,588	3,510	465,726	394,072	71,654
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	2,219	57	8	2,284	1,933	351
145	Other Nonreimbursable			0	2,756	25	4	2,785	2,357	429
	TOTAL	\$ 508,690	100%	\$ 7,125	\$ 472,599	\$ 31,583	\$ 4,509	\$ 508,690	\$ 430,426	\$ 78,264

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
POWAY HEALTHCARE CENTER

NPI:
1407035512

OSHPD Facility Number:
206371593

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. 79% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 24,005												
055	Interest - Other	62,347												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,083,881												
	Total Costs Allocable as Administration	2,170,233	79%											
167	CDPH Licensing Fees	24,075	1%											
168	Professional Liability Insurance	91,676	3%											
169	Quality Assurance Fees	453,300	17%											
174	Caregiver Training	0	0%											
	Total	2,739,284	100%						\$ 2,739,284					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 947	\$ 32,286	\$ 2,079	\$ 35,312	13,703	\$ 10,856	\$ 120	\$ 459	\$ 2,268	\$ -
077	Specialized Support Surfaces			0	0	39,311	0	39,311	15,255	12,086	134	511	2,524	0
080	Physical Therapy			644,228	7,924	16,831	17,403	686,386	266,355	211,023	2,341	8,914	44,077	0
081	Respiratory Therapy			0	404	518	888	1,810	702	556	6	24	116	0
082	Occupational Therapy			335,333	3,797	5,467	8,340	352,937	136,958	108,507	1,204	4,584	22,664	0
083	Speech Pathology			93,501	585	2,250	1,285	97,621	37,882	30,013	333	1,268	6,269	0
085	Pharmacy			0	0	266,634	0	266,634	103,468	81,974	909	3,463	17,122	0
090	Laboratory			0	0	30,421	0	30,421	11,805	9,353	104	395	1,954	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	34,667	0	34,667	13,453	10,658	118	450	2,226	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			3,408,715	788,366	860,884	437,629	5,495,593	2,132,584	1,689,567	18,743	71,371	352,903	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,010	9,494	2,219	12,724	4,938	3,912	43	165	817	0
145	Other Nonreimbursable			0	1,255	1,609	2,756	5,620	2,181	1,728	19	73	361	0
	SUBTOTAL	\$ 2,739,284		\$ 4,481,777	\$ 804,288	\$ 1,300,373	\$ 472,599	\$ 7,059,037	\$ 2,739,284					
	Total Administrative Costs							\$ 2,739,284		\$ 2,170,233	\$ 24,075	\$ 91,676	\$ 453,300	\$ -
	Unit Cost Multiplier							0.38805353						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,953	\$ 22,930	\$ 36,091	\$ 159,975							
	TOTAL FACILITY COSTS							\$ 9,958,295						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
POWAY HEALTHCARE CENTER

NPI:
1407035512

OSHPD Facility Number:
206371593

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	514									
010	Housekeeping	78	78								
060	Laundry and Linen	592	592	592							
065	Dietary	2,948	2,948	2,948							
155	Social Services	64	64	64							
160	Activities	75	75	75							
165	Administration	1,352	1,352	1,352							
166	Medical Records	193	193	193							
170	Inservice Education - Nursing	305	305	305							
	ANCILLARY SERVICES										
075	Patient Supplies	89	89	89						35,312	35,312
077	Specialized Support Surfaces									39,311	39,311
080	Physical Therapy	745	745	745						686,386	686,386
081	Respiratory Therapy	38	38	38						1,810	1,810
082	Occupational Therapy	357	357	357						352,937	352,937
083	Speech Pathology	55	55	55						97,621	97,621
085	Pharmacy									266,634	266,634
090	Laboratory									30,421	30,421
095	Home Health Services									0	0
100	Other Ancillary Services									34,667	34,667
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,750	14,750	14,750	199,824	99,912	3,453,599	3,453,599	3,453,599	5,495,593	5,495,593
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	95	95	95						12,724	12,724
145	Other Nonreimbursable	118	118	118						5,620	5,620
	TOTAL STATISTICS	22,368	21,854	21,776	199,824	99,912	3,453,599	3,453,599	3,453,599	7,059,037	7,059,037
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 70,138	\$ 147,958			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020308669	0.042841685			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 86,965	\$ 144,959	\$ 75,948	\$ 454,091	\$ 681	\$ 798	\$ 99,965	\$ 14,380	\$ 86,573
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.97936305	6.65684195	0.38007263	4.54490484	0.00019710	0.00023098	0.02894518	0.00203713	0.01226411
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 277,599	\$ 20,281	\$ 22,709	\$ 334,156	\$ 14,390	\$ 21,393	\$ 4,158	\$ 18,433	\$ 4,497
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.70243434	0.93133679	0.11364597	3.34450674	0.00416654	0.00619427	0.00120405	0.00261124	0.00063710
	TOTAL CAPITAL COSTS - SCH. 5	\$ 508,690	\$ 11,689	\$ 1,816	\$ 13,829	\$ 68,866	\$ 1,495	\$ 1,752	\$ 7,125	\$ 31,583	\$ 4,509
	UNIT COST MULTIPLIER (CAPITAL COSTS)	22.74186338	0.53488230	0.08337556	0.06920686	0.68926293	0.00043290	0.00050730	0.00206302	0.00447411	0.00063869

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility Number:
206371593

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	\$ 66,941	\$ 0	\$ 66,941	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,024	0	20,024	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	277,599	0	277,599	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 364,564	\$ 0	\$ 364,564	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 113,166	\$ 0	\$ 113,166	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,483	0	31,483	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,290	0	19,290	(Sch 4)
010		Housekeeping - Total	6300	\$ 163,939	\$ 0	\$ 163,939	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 111,219	\$ 0	\$ 111,219	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	137,290	0	137,290	(Sch 5)
025		Depreciation: Equipment	7140	148,161	0	148,161	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	33,756	0	33,756	(Sch 5)
040		Property Taxes	7300	78,264	0	78,264	(Sch 5)
045		Property Insurance	7400	24,005	0	24,005	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 62,347	\$ 0	\$ 62,347	(Sch 6)
057		Subtotal 005 - 055		\$ 1,123,545	\$ 0	\$ 1,123,545	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 53,911	\$ 0	\$ 53,911	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,740	0	15,740	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,638	0	14,638	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 84,289	\$ 0	\$ 84,289	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 329,190	\$ 0	\$ 329,190	(Sch 3)
065	.20-.39	Fringe Benefits	6500	93,545	0	93,545	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	293,964	0	293,964	(Sch 4)
065		Dietary - Total	6500	\$ 716,699	\$ 0	\$ 716,699	
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	31,073	0	31,073	(Sch 4)
075		Patient Supplies - Total	8100	\$ 31,073	\$ 0	\$ 31,073	
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	39,311	0	39,311	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 39,311	\$ 0	\$ 39,311	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility Number:
206371593

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	\$ 514,017	\$ 0	\$ 514,017	(Sch 2)
080	.20-.39	Fringe Benefits	8200	121,694	0	121,694	(Sch 2)
080	.79	Agency Staff	8200	8,517	0	8,517	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	6,674	0	6,674	(Sch 4)
080		Physical Therapy - Total	8200	\$ 650,902	\$ 0	\$ 650,902	
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	\$ 262,605	\$ 0	\$ 262,605	(Sch 2)
082	.20-.39	Fringe Benefits	8250	70,426	0	70,426	(Sch 2)
082	.79	Agency Staff	8250	2,302	0	2,302	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	600	0	600	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 335,933	\$ 0	\$ 335,933	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 67,551	\$ 0	\$ 67,551	(Sch 2)
083	.20-.39	Fringe Benefits	8280	24,582	0	24,582	(Sch 2)
083	.79	Agency Staff	8280	1,368	0	1,368	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,500	0	1,500	(Sch 4)
083		Speech Pathology - Total	8280	\$ 95,001	\$ 0	\$ 95,001	
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	266,634	0	266,634	(Sch 4)
085		Pharmacy - Total	8300	\$ 266,634	\$ 0	\$ 266,634	
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	30,421	0	30,421	(Sch 4)
090		Laboratory - Total	8400	\$ 30,421	\$ 0	\$ 30,421	
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	34,667	0	34,667	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 34,667	\$ 0	\$ 34,667	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility Number:
206371593

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		\$ 1,483,942	\$ 0	\$ 1,483,942	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,540,990	\$ 0	\$ 2,540,990	(Sch 2)
105	.20-.39	Fringe Benefits	6110	649,629	0	649,629	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	262,980	0	262,980	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,453,599	\$ 0	\$ 3,453,599	
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:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility Number:
206371593

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	8,199	0	8,199 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,199	\$ 0	\$ 8,199
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		\$ 3,461,798	\$ 0	\$ 3,461,798
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 53,177	\$ 0	\$ 53,177 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,961	0	16,961 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	13,517	0	13,517 (Sch 4)
155		Social Services - Total	6600	\$ 83,655	\$ 0	\$ 83,655

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POWAY HEALTHCARE CENTER

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

NPI:
1407035512

OSHPD Facility Number:
206371593

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	\$ 112,695	\$ 0	\$ 112,695	(Sch 2)
160	.20-.39	Fringe Benefits	6700	35,263	0	35,263	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	20,370	0	20,370	(Sch 4)
160		Activities - Total	6700	\$ 168,328	\$ 0	\$ 168,328	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 609,563	\$ 0	\$ 609,563	(Sch 6)
165	.20-.39	Fringe Benefits	6900	155,095	0	155,095	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,319,223	0	1,319,223	(Sch 6)
165		Administration - Total	6900	\$ 2,083,881	\$ 0	\$ 2,083,881	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 66,564	\$ 0	\$ 66,564	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,956	0	17,956	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,866	0	1,866	(Sch 4)
166		Medical Records - Total	6900	\$ 86,386	\$ 0	\$ 86,386	
167		CDPH Licensing Fees	6900	\$ 24,075	\$ 0	\$ 24,075	(Sch 6)
168		Professional Liability Insurance	6900	\$ 91,676	\$ 0	\$ 91,676	(Sch 6)
169		Quality Assurance Fees	6900	\$ 453,300	\$ 0	\$ 453,300	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 75,630	\$ 0	\$ 75,630	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,091	0	21,091	(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	\$ 96,721	\$ 0	\$ 96,721	
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		\$ 3,088,022	\$ 0	\$ 3,088,022	
200		Total		\$ 9,958,295	\$ 0	\$ 9,958,295	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 274,971	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
POWAY HEALTHCARE CENTER							JANUARY 1 THROUGH DECEMBER 31, 2011			1407035512		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	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$274,971	\$274,971

Provider Name							Fiscal Period			NPI		Adjustments
POWAY HEALTHCARE CENTER							JANUARY 1 THROUGH DECEMBER 31, 2011			1407035512		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 OTHER MATTERS</u>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments pertaining to Share of Cost due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)	\$0	\$33,450	\$33,450		