

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CASA COLOMA HEALTH CARE CENTER  
RANCHO CORDOVA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1689672578**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Robert G. Kvick  
Audit Supervisor: Kelly Ostrom  
Auditor: Valentina Lukovtseva**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 21, 2014

Deborah Portela, Administrator  
10410 Coloma Rd  
Rancho Cordova, CA 95670

CASA COLOMA HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1689672578  
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined 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 and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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, patient days, and use of share of cost 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 \$19,788, which resulted from Medi-Cal overpayments

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

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

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

Lisa Alder, 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—Sacramento at (916) 650-6994.

Original Signed by

Robert G. Kvick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1689672578

OSHPD Facility No.:  
206341499

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,751,640	\$ 104.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,082,069	\$ 23.79
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 870,734	\$ 19.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 35,871	\$ 0.79
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,219	\$ 0.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 39,734	\$ 0.87
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 57,007	\$ 1.25
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 651,696	\$ 14.33
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 634,620	\$ 13.95
11	Cost of Routine Service/Audited Total Costs	\$ 8,183,426.00	\$ 8,148,590	\$ 179.12
12	Total Patient Days (Adj )	45,493	45,493	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 179.88	\$ 179.12	
14	Overpayments (Adj 27-29)	\$ 0	\$ 19,788	
15	Medi-Cal Days (Adj 26)	38,269	37,430	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
CASA COLOMA HEALTH CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**Provider NPI:**  
1689672578

**OSHPD Facility No.:**  
206341499

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
CASA COLOMA HEALTH CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**Provider NPI:**  
1689672578

**OSHPD Facility No.:**  
206341499

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 128,909	\$ 128,909		
160	Activities	83,822		\$ 83,822	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	74,508	0	0	74,508
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	35,286	0	0	35,286
083	Speech Pathology	12,151	0	0	12,151
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	4,538,909	128,909	83,822	4,751,640
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
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,873,585</b>	<b>\$ 128,909</b>	<b>\$ 83,822</b>	<b>\$ 4,873,585</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 61,763	\$ 61,763										
010	Housekeeping	225,123	-	\$ 225,123									
060	Laundry and Linen	96,661	1,786	6,510	\$ 104,957								
065	Dietary	579,004	2,731	9,956	0	\$ 591,691							
155	Social Services	N/A	299	1,089	0	0	\$ 1,387						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,184	7,959	0	0	0	0		\$ 10,143	\$ 10,143		
166	Medical Records	110,600	0	0	0	0	0	0		110,600		\$ 110,600	
170	Inservice Education - Nursing	23,698	0	0	0	0	0	0	\$ 23,698				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,167	4,253	0	0	0	0	0	5,420	16	174	\$ 5,610
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		841	3,064	0	0	0	0	0	3,905	121	1,317	5,342
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	52	565	617
083	Speech Pathology		0	0	0	0	0	0	0	0	18	195	212
085	Pharmacy		0	0	0	0	0	0	0	0	122	1,325	1,447
090	Laboratory		0	0	0	0	0	0	0	0	18	202	220
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	39	431	470
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		52,596	191,708	104,957	591,691	1,387	0	23,698	966,037	9,747	106,285	1,082,069 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		160	584	0	0	0	0	0	744	10	108	862
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,096,849	\$ 61,763	\$ 225,123	\$ 104,957	\$ 591,691	\$ 1,387	\$ -	\$ 23,698	\$ 976,106	\$ 10,143	\$ 110,600	\$ 1,096,849

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 178,987	\$ 178,987										
010	Housekeeping	40,729	0	\$ 40,729									
060	Laundry and Linen	17,670	5,176	1,178	\$ 24,024								
065	Dietary	470,525	7,916	1,801	0	\$ 480,242							
155	Social Services	330	866	197	0	0	\$ 1,392						
160	Activities	6,482	0	0	0	0	0	\$ 6,482					
165	Administration	N/A	6,328	1,440	0	0	0	0		\$ 7,768	\$ 7,768		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	85	3,382	770	0	0	0	0	0	4,236	12	0	\$ 4,248
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,436	554	0	0	0	0	0	2,990	92	0	3,083
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	40	0	40
083	Speech Pathology	0	0	0	0	0	0	0	0	0	14	0	14
085	Pharmacy	82,807	0	0	0	0	0	0	0	82,807	93	0	82,900
090	Laboratory	12,593	0	0	0	0	0	0	0	12,593	14	0	12,607
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	26,903	0	0	0	0	0	0	0	26,903	30	0	26,933
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	164,026	152,420	34,684	24,024	480,242	1,392	6,482	0	863,270	7,465	0	870,734 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	5,246	464	106	0	0	0	0	0	5,816	8	0	5,823
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,006,383</b>	<b>\$ 178,987</b>	<b>\$ 40,729</b>	<b>\$ 24,024</b>	<b>\$ 480,242</b>	<b>\$ 1,392</b>	<b>\$ 6,482</b>	<b>\$ -</b>	<b>\$ 998,615</b>	<b>\$ 7,768</b>	<b>\$ -</b>	<b>\$ 1,006,383</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 37,229	59%							
	Property Tax (line 40)	26,174	41%	\$ 63,403						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			1,833	0	0	\$ 1,833			
065	Dietary			2,804	0	0	0	\$ 2,804		
155	Social Services			307	0	0	0	0	\$ 307	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			2,242	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,198	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			863	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			53,992	0	0	1,833	2,804	307	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			164	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 63,403</b>	<b>100%</b>	<b>\$ 63,403</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,833</b>	<b>\$ 2,804</b>	<b>\$ 307</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

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 59% Of Total	Property Tax 41% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 37,229	59%							
	Property Tax (line 40)	26,174	41%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,242	\$ 2,242				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,198	4	0	\$ 1,201	\$ 705	\$ 496
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	863	27	0	890	522	367
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	11	0	11	7	5
083	Speech Pathology			0	0	4	0	4	2	2
085	Pharmacy			0	0	27	0	27	16	11
090	Laboratory			0	0	4	0	4	2	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9	0	9	5	4
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	58,936	2,154	0	61,090	35,871	25,219
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	164	2	0	167	98	69
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 63,403	100%	\$ -	\$ 61,161	\$ 2,242	\$ -	\$ 63,403	\$ 37,229	\$ 26,174

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 46% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 47% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 4,007												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	656,379												
	Total Costs Allocable as Administration	660,386	46%											
167	CDPH Licensing Fees	41,347	3%											
168	Professional Liability Insurance	59,322	4%											
169	Quality Assurance Fees	678,155	47%											
174	Caregiver Training	0	0%											
	Total	1,439,210	100%						\$ 1,439,210					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 5,420	\$ 4,236	\$ 1,198	\$ 10,855	2,261	\$ 1,037	\$ 65	\$ 93	\$ 1,065	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			74,508	3,905	2,990	863	82,266	17,136	7,863	492	706	8,074	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			35,286	0	0	0	35,286	7,350	3,373	211	303	3,463	0
083	Speech Pathology			12,151	0	0	0	12,151	2,531	1,161	73	104	1,193	0
085	Pharmacy			0	0	82,807	0	82,807	17,248	7,914	496	711	8,127	0
090	Laboratory			0	0	12,593	0	12,593	2,623	1,204	75	108	1,236	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,903	0	26,903	5,604	2,571	161	231	2,640	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			4,751,640	966,037	863,270	58,936	6,639,883	1,383,057	634,620	39,734	57,007	651,696	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	744	5,816	164	6,725	1,401	643	40	58	660	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,439,210		\$ 4,873,585	\$ 976,106	\$ 998,615	\$ 61,161	\$ 6,909,468	\$ 1,439,210					
	Total Administrative Costs							\$ 1,439,210		\$ 660,386	\$ 41,347	\$ 59,322	\$ 678,155	\$ -
	Unit Cost Multiplier							0.20829534						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 120,743	\$ 7,768	\$ 2,242	\$ 130,752							
	<b>TOTAL FACILITY COSTS</b>							\$ 8,479,430						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	903	903	903							
065	Dietary	1,381	1,381	1,381							
155	Social Services	151	151	151							
160	Activities										
165	Administration	1,104	1,104	1,104							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	590	590	590						10,855	10,855
077	Specialized Support Surfaces									0	0
080	Physical Therapy	425	425	425						82,266	82,266
081	Respiratory Therapy									0	0
082	Occupational Therapy									35,286	35,286
083	Speech Pathology									12,151	12,151
085	Pharmacy									82,807	82,807
090	Laboratory									12,593	12,593
095	Home Health Services									0	0
100	Other Ancillary Services									26,903	26,903
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	26,592	26,592	26,592	452,950	135,885	4,702,935	4,702,935	4,702,935	6,639,883	6,639,883
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	81	81	81						6,725	6,725
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	31,227	31,227	31,227	452,950	135,885	4,702,935	4,702,935	4,702,935	6,909,468	6,909,468
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 128,909 0.02741033	\$ 83,822 0.017823338			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 61,763 1.97787171	\$ 225,123 7.20924200	\$ 104,957 0.23171865	\$ 591,691 4.35435408	\$ 1,387 0.00029498	\$ - 0.00000000	\$ 23,698 0.00503898	\$ 10,143 0.00146792	\$ 110,600 0.01600702
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 178,987 5.73180261	\$ 40,729 1.30428796	\$ 24,024 0.05303806	\$ 480,242 3.53417847	\$ 1,392 0.00029608	\$ 6,482 0.00137829	\$ - 0.00000000	\$ 7,768 0.00112423	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 63,403 2.03039037	\$ - 0.00000000	\$ - 0.00000000	\$ 1,833 0.00404778	\$ 2,804 0.02063487	\$ 307 0.00006519	\$ - 0.00000000	\$ - 0.00000000	\$ 2,242 0.00032442	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

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	\$ 44,854	\$ 0	\$ 44,854	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,909	0	16,909	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	180,797	(1,810)	178,987	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 242,560	\$ (1,810)	\$ 240,750	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 161,163	\$ 0	\$ 161,163	(Sch 3)
010	.20-.39	Fringe Benefits	6300	63,960	0	63,960	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,729	0	40,729	(Sch 4)
010		Housekeeping - Total	6300	\$ 265,852	\$ 0	\$ 265,852	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,733	\$ 0	\$ 1,733	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	23,781	0	23,781	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	9,572	2,143	11,715	(Sch 5)
040		Property Taxes	7300	26,174	0	26,174	(Sch 5)
045		Property Insurance	7400	4,007	0	4,007	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 573,679	\$ 333	\$ 574,012	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 69,596	\$ 0	\$ 69,596	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,065	0	27,065	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,570	100	17,670	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 114,231	\$ 100	\$ 114,331	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 409,099	\$ 0	\$ 409,099	(Sch 3)
065	.20-.39	Fringe Benefits	6500	169,905	0	169,905	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	471,429	(904)	470,525	(Sch 4)
065		Dietary - Total	6500	\$ 1,050,433	\$ (904)	\$ 1,049,529	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	85	0	85	(Sch 4)
075		Patient Supplies - Total	8100	\$ 85	\$ 0	\$ 85	
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:  
CASA COLOMA HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

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	74,508	0	74,508	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 74,508	\$ 0	\$ 74,508	
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	35,286	0	35,286	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 35,286	\$ 0	\$ 35,286	
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	12,151	0	12,151	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,151	\$ 0	\$ 12,151	
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	82,807	0	82,807	(Sch 4)
085		Pharmacy - Total	8300	\$ 82,807	\$ 0	\$ 82,807	
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	12,593	0	12,593	(Sch 4)
090		Laboratory - Total	8400	\$ 12,593	\$ 0	\$ 12,593	
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	5,694	21,209	26,903	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,694	\$ 21,209	\$ 26,903	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CASA COLOMA HEALTH CARE CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## Provider NPI:

1689672578

## OSHPD Facility Number:

206341499

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		\$ 223,124	\$ 21,209	\$ 244,333	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,224,510	\$ 0	\$ 3,224,510	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,314,399	0	1,314,399	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	194,132	(30,106)	164,026	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,733,041	\$ (30,106)	\$ 4,702,935	
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:  
CASA COLOMA HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

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)
		<b>Other Nonreimbursable</b>				
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	5,196	50	5,246 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,196	\$ 50	\$ 5,246
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		<b>Subtotal 105 - 145</b>		\$ 4,738,237	\$ (30,056)	\$ 4,708,181
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 96,219	\$ 0	\$ 96,219 (Sch 2)
155	.20-.39	Fringe Benefits	6600	32,690	0	32,690 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,663	(3,333)	330 (Sch 4)
155		Social Services - Total	6600	\$ 132,572	\$ (3,333)	\$ 129,239

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

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	\$ 60,306	\$ 0	\$ 60,306	(Sch 2)
160	.20-.39	Fringe Benefits	6700	23,516	0	23,516	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,482	0	6,482	(Sch 4)
160		Activities - Total	6700	\$ 90,304	\$ 0	\$ 90,304	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 332,740	\$ 0	\$ 332,740	(Sch 6)
165	.20-.39	Fringe Benefits	6900	93,589	0	93,589	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	228,221	1,829	230,050	(Sch 6)
165		Administration - Total	6900	\$ 654,550	\$ 1,829	\$ 656,379	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 76,902	\$ 0	\$ 76,902	(Sch 3)
166	.20-.39	Fringe Benefits	6900	33,698	0	33,698	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 110,600	\$ 0	\$ 110,600	
167		CDPH Licensing Fees	6900	\$ 41,347	\$ 0	\$ 41,347	(Sch 6)
168		Professional Liability Insurance	6900	\$ 59,322	\$ 0	\$ 59,322	(Sch 6)
169		Quality Assurance Fees	6900	\$ 678,155	\$ 0	\$ 678,155	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 11,328	\$ 0	\$ 11,328	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,370	0	12,370	(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	\$ 23,698	\$ 0	\$ 23,698	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,790,548	\$ (1,504)	\$ 1,789,044	
200		<b>Total</b>		\$ 8,490,252	\$ (10,822)	\$ 8,479,430	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 805,755	
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\* For informational purposes only, this amount is included in various cost centers above.















Provider Name:  
CASA COLOMA HEALTH CARE CENTER

Provider NPI:  
1689672578

OSHPD Facility Number:  
206341499

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>(904)</u>	<u>(183)</u>	<u>(534)</u>	<u>(1,105)</u>	<u>(913)</u>	<u>(628)</u>







**Provider Name:**  
CASA COLOMA HEALTH CARE CENTER

**Provider NPI:**  
1689672578

**OSHPD Facility Number:**  
206341499

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.		AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 25	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(75)</u>	<u>(2,324)</u>	<u>(224)</u>	<u>(299)</u>	<u>(303)</u>	<u>(582)</u>	<u>(2,748)</u>	<u>0</u>	<u>0</u>

Provider Name				Fiscal Period				NPI		Adjustments
CASA COLOMA HEALTH CARE CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1689672578		29
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	4	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	\$805,755	\$805,755

Provider Name							Fiscal Period	NPI	Adjustments		
CASA COLOMA HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1689672578	29		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$180,797	\$170	\$180,967 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	194,132	(170)	193,962 *	
							To reclassify phone cords and plugs expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$180,967	(\$1,980)	\$178,987	
	10.5	035	4	8A-1	035	4	Leases and Rentals	9,572	1,980	11,552 *	
							To reclassify storage container lease expense to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$11,552	\$163	\$11,715	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 193,962	(163)	193,799 *	
							To reclassify lease expenses to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
5	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$17,570	\$100	\$17,670	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 193,799	(100)	193,699 *	
							To reclassify laundry expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

Provider Name							Fiscal Period	NPI	Adjustments		
CASA COLOMA HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1689672578	29		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$5,694	\$851	\$6,545 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	193,699	(851)	192,848 *
							To reclassify enteral supplies expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$6,545	\$10,238	\$16,783 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	192,848	(10,238)	182,610 *
							To reclassify podiatry expenses to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				
8	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$16,783	\$1,565	\$18,348 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	182,610	(1,565)	181,045 *
							To reclassify patient specific expenses to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$18,348	\$7,621	\$25,969 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	181,045	(7,621)	173,424 *
							To reclassify oxygen expenses to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CASA COLOMA HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1689672578	29		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
10	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$25,969	\$934	\$26,903
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor		3,663	(934)	2,729 *
							To reclassify ambulance expenses to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$173,424	(\$6,035)	\$167,389 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		228,221	6,035	234,256 *
							To reclassify software support expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
12	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor		\$5,196	\$50	\$5,246
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	234,256	(50)	234,206 *
							To reclassify beauty and barber expense to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CASA COLOMA HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1689672578	29	
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
13	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To reconcile the reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$471,429	(\$904)	\$470,525
14	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor  To eliminate Medline interest expense not related to patient care. 42 CFR 413.9(c)(3) and 413.153 CMS Pub. 15-1, Sections 202.2 and 2102.3	* \$167,389	(\$183)	
15							To adjust the reported medical supplies expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(534)	
16							To eliminate various skilled nursing facility expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(1,105)	
17							To eliminate various expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(913)	
18							To eliminate cremation expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(628)	
									(\$3,363)	\$164,026

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CASA COLOMA HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1689672578	29	
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
19	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	*	\$2,729	
							To eliminate patient transport costs due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$75)
20							To eliminate employee expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(2,324) (\$2,399)
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$234,206	
							To eliminate credit score checking expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2105, and 2106			(\$224)
22							To adjust reported AT&T expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(299)
23							To eliminate subscription expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(303)
24							To eliminate telephone expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(582)
25							To eliminate the nonallowable portion of the tv cable expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2106.1			(2,748) (\$4,156)
										\$230,050
*Balance carried forward from prior/to subsequent adjustments										

Provider Name							Fiscal Period	NPI	Adjustments	
CASA COLOMA HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1689672578	29	
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				
<b>ADJUSTMENT TO REPORTED PATIENT DAYS</b>										
26	4.1	5	2	1	15	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data. Service Period: 01/01/12 through 12/31/12 Payment Period: 01/01/12 through 07/30/13 Report Date: 09/07/13 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 51511	38,269	(839)	37,430	

Provider Name							Fiscal Period			NPI		Adjustments
CASA COLOMA HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1689672578		29
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						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
27	Not Reported			1	14		Overpayments		\$0			
							To recover Medi-Cal overpayments as a result of applying the share of cost against items included in the rate. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786, 51458.1, 51510(b), and 51511(b)			\$1,852		
28							To recover outstanding Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			9,679		
29							To recover outstanding Medi-Cal credit balances due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			8,257	\$19,788	
										\$19,788	\$19,788	