

**REPORT  
ON THE  
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

**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: Elisa Diaz**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 28, 2014

Joshua Kauffman, VP  
Premier BH, Inc.  
6100 Wilshire Boulevard, Suite 1111  
Los Angeles, CA 90048

PARAMOUNT MEADOWS NURSING CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1669458790  
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. 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 \$173,711, 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 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:

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.

**Originally 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:

PARAMOUNT MEADOWS NURSING CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1669458790

## OSHPD Facility No.:

206190099

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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## SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,441,186	\$ 107.68
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 666,104	\$ 29.38
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 768,723	\$ 33.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 445,605	\$ 19.66
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 47,253	\$ 2.08
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,717	\$ 0.38
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 65,373	\$ 2.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 202,532	\$ 8.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 908,219	\$ 40.06
11	Cost of Routine Service/Audited Total Costs	\$ 5,992,413	\$ 5,553,712	\$ 244.98
12	Total Patient Days (Adj 10)	22,698	22,670	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 264.01	\$ 244.98	
14	Overpayments (Adjs 16,17)	\$ 0	\$ (173,711)	
15	Medi-Cal Days (Adj 11)	8,710	8,193	
16	Medi-Cal Managed Care Days (Adj 12)		371	

## INTERMEDIATE CARE

17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
21	Medi-Cal Days (Adj )	0	0	

## MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	

## DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	

## SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 3,652,743	\$ 240.77
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 300,684	\$ 19.82
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 1,353,546	\$ 89.22
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 161,349	\$ 10.64
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 17,110	\$ 1.13
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 10,945	\$ 0.72
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 82,080	\$ 5.41
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 254,293	\$ 16.76
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 1,140,335	\$ 75.17
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 7,066,803	\$ 6,973,085	\$ 459.63
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	15,145	15,171	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 466.61	\$ 459.63	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

## Provider Name:

PARAMOUNT MEADOWS NURSING CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1669458790

## OSHPD Facility No.:

206190099

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

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
PARAMOUNT MEADOWS NURSING CENTER

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

**NPI:**  
1669458790

**OSHPD Facility No.:**  
206190099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 137,423	\$ 137,423		
160	Activities	164,067		\$ 164,067	
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	0	0	0	0 ***
081	Respiratory Therapy	808,851	0	0	808,851 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,296,096	66,134	78,956	2,441,186 *
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	2,771,913	71,289	85,111	2,928,313 **
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>\$ 6,178,350</b>	<b>\$ 137,423</b>	<b>\$ 164,067</b>	<b>\$ 6,178,350</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

NPI:  
1669458790

OSHPD Facility Number:  
206190099

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 197,661	\$ 197,661										
010	Housekeeping	161,730	3,447	\$ 165,177									
060	Laundry and Linen	107,820	7,528	6,402	\$ 121,750								
065	Dietary	365,116	29,351	24,962	0	\$ 419,429							
155	Social Services	N/A	4,790	4,074	0	0	\$ 8,865						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	15,854	13,484	0	0	0	0		\$ 29,338	\$ 29,338		
166	Medical Records	107,034	0	0	0	0	0	0		107,034		\$ 107,034	
170	Inservice Education - Nursing	63,566	0	0	0	0	0	0	\$ 63,566				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,725	2,317	0	0	0	0	0	5,042	356	1,300	\$ 6,698 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,902	2,468	0	0	0	0	0	5,370	1,778	6,488	13,637 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2,974	10,851	13,825 ***
082	Occupational Therapy		2,104	1,789	0	0	0	0	0	3,893	1,706	6,225	11,824 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	172	627	799 ***
085	Pharmacy		0	0	0	0	0	0	0	0	1,330	4,854	6,184 ***
090	Laboratory		0	0	0	0	0	0	0	0	374	1,363	1,737 ***
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	1,407	5,132	6,538 ***
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		101,447	86,280	74,079	320,650	4,266	0	30,591	617,313	10,496	38,294	666,104 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		27,222	23,152	47,671	98,779	4,599	0	32,975	234,398	8,733	31,862	274,993 **
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		291	248	0	0	0	0	0	539	11	39	589
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,002,927</b>	<b>\$ 197,661</b>	<b>\$ 165,177</b>	<b>\$ 121,750</b>	<b>\$ 419,429</b>	<b>\$ 8,865</b>	<b>\$ 0</b>	<b>\$ 63,566</b>	<b>\$ 866,555</b>	<b>\$ 29,338</b>	<b>\$ 107,034</b>	<b>\$ 1,002,927</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

NPI:  
1669458790

OSHPD Facility Number:  
206190099

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	\$ 182,387	\$ 182,387										
010	Housekeeping	18,956	3,181	\$ 22,137									
060	Laundry and Linen	13,402	6,946	858	\$ 21,206								
065	Dietary	253,173	27,083	3,345	0	\$ 283,601							
155	Social Services	0	4,420	546	0	0	\$ 4,966						
160	Activities	11,370	0	0	0	0	0	\$ 11,370					
165	Administration	N/A	14,629	1,807	0	0	0	0		\$ 16,436	\$ 16,436		
166	Medical Records	10,488	0	0	0	0	0	0		10,488		\$ 10,488	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	127,870	2,514	311	0	0	0	0	0	130,695	200	127	\$ 131,022 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	708,017	2,678	331	0	0	0	0	0	711,026	996	636	712,658 ***
081	Respiratory Therapy	406,734	0	0	0	0	0	0	0	406,734	1,666	1,063	409,463 ***
082	Occupational Therapy	683,674	1,941	240	0	0	0	0	0	685,855	956	610	687,421 ***
083	Speech Pathology	70,223	0	0	0	0	0	0	0	70,223	96	61	70,381 ***
085	Pharmacy	543,757	0	0	0	0	0	0	0	543,757	745	476	544,978 ***
090	Laboratory	152,706	0	0	0	0	0	0	0	152,706	209	134	153,049 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	574,884	0	0	0	0	0	0	0	574,884	788	503	576,175 ***
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	416,344	93,608	11,563	12,903	216,811	2,390	5,472	0	759,091	5,880	3,752	768,723 *
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	151,975	25,118	3,103	8,303	66,790	2,576	5,898	0	263,764	4,893	3,122	271,779 **
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	2,440	269	33	0	0	0	0	0	2,742	6	4	2,752
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,328,400</b>	<b>\$ 182,387</b>	<b>\$ 22,137</b>	<b>\$ 21,206</b>	<b>\$ 283,601</b>	<b>\$ 4,966</b>	<b>\$ 11,370</b>	<b>\$ 0</b>	<b>\$ 4,301,476</b>	<b>\$ 16,436</b>	<b>\$ 10,488</b>	<b>\$ 4,328,400</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

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

NPI:  
1669458790

OSHPD Facility Number:  
206190099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 90% Of Total	Property Tax 10% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 634,275	90%							
	Property Tax (line 40)	67,260	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 57,267	\$ 57,267				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 0						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	9,842	695	0	\$ 10,537	\$ 9,527	\$ 1,010
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,483	3,472	0	13,955	12,617	1,338
081	Respiratory Therapy			0	0	5,806	0	5,806	5,249	557
082	Occupational Therapy			0	7,599	3,331	0	10,930	9,882	1,048
083	Speech Pathology			0	0	335	0	335	303	32
085	Pharmacy			0	0	2,597	0	2,597	2,348	249
090	Laboratory			0	0	729	0	729	659	70
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,746	0	2,746	2,482	263
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	472,370	20,489	0	492,858	445,605	47,253
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	142,921	17,047	0	159,969	144,632	15,337
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	1,053	21	0	1,074	971	103
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 701,535</b>	<b>100%</b>	<b>\$ 0</b>	<b>\$ 644,268</b>	<b>\$ 57,267</b>	<b>\$ 0</b>	<b>\$ 701,535</b>	<b>\$ 634,275</b>	<b>\$ 67,260</b>

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

NPI:  
1669458790

OSHPD Facility Number:  
206190099

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. 77% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 16,562												
055	Interest - Other	67,449												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,454,507												
	Total Costs Allocable as Administration	2,538,518	77%											
167	CDPH Licensing Fees	24,365	1%											
168	Professional Liability Insurance	182,720	6%											
169	Quality Assurance Fees	566,086	17%											
174	Caregiver Training	0	0%											
	Total	3,311,689	100%						\$ 3,311,689					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 5,042	\$ 130,695	\$ 9,842	\$ 145,579	40,207	\$ 30,820	\$ 296	\$ 2,218	\$ 6,873	\$ 0 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy			0	5,370	711,026	10,483	726,879	200,756	153,886	1,477	11,077	34,316	0 ***
081	Respiratory Therapy			808,851	0	406,734	0	1,215,585	335,732	257,349	2,470	18,524	57,389	0 ***
082	Occupational Therapy			0	3,893	685,855	7,599	697,347	192,600	147,634	1,417	10,627	32,922	0 ***
083	Speech Pathology			0	0	70,223	0	70,223	19,395	14,867	143	1,070	3,315	0 ***
085	Pharmacy			0	0	543,757	0	543,757	150,180	115,118	1,105	8,286	25,671	0 ***
090	Laboratory			0	0	152,706	0	152,706	42,176	32,329	310	2,327	7,209	0 ***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	574,884	0	574,884	158,777	121,708	1,168	8,760	27,141	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			2,441,186	617,313	759,091	472,370	4,289,959	1,184,841	908,219	8,717	65,373	202,532	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			2,928,313	234,398	263,764	142,921	3,569,396	985,829	755,670	7,253	54,392	168,513	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	539	2,742	1,053	4,334	1,197	918	9	66	205	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 3,311,689		\$ 6,178,350	\$ 866,555	\$ 4,301,476	\$ 644,268	\$ 11,990,649	\$ 3,311,689					
	Total Administrative Costs							\$ 3,311,689		\$ 2,538,518	\$ 24,365	\$ 182,720	\$ 566,086	\$ 0
	Unit Cost Multiplier							0.27618930						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 136,372	\$ 26,924	\$ 57,267	\$ 220,563							
	<b>TOTAL FACILITY COSTS</b>							\$ 15,522,901						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

NPI:  
1669458790

OSHPD Facility Number:  
206190099

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	492									
010	Housekeeping	272	272								
060	Laundry and Linen	594	594	594							
065	Dietary	2,316	2,316	2,316							
155	Social Services	378	378	378							
160	Activities										
165	Administration	1,251	1,251	1,251							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	215	215	215						145,579	145,579
077	Specialized Support Surfaces									0	0
080	Physical Therapy	229	229	229						726,879	726,879
081	Respiratory Therapy									1,215,585	1,215,585
082	Occupational Therapy	166	166	166						697,347	697,347
083	Speech Pathology									70,223	70,223
085	Pharmacy									543,757	543,757
090	Laboratory									152,706	152,706
095	Home Health Services									0	0
100	Other Ancillary Services									574,884	574,884
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,005	8,005	8,005	112,560	67,536	2,712,440	2,712,440	2,712,440	4,289,959	4,289,959
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care	2,148	2,148	2,148	72,435	20,805	2,923,888	2,923,888	2,923,888	3,569,396	3,569,396
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	23	23	23						4,334	4,334
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,089	15,597	15,325	184,995	88,341	5,636,328	5,636,328	5,636,328	11,990,649	11,990,649
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 137,423 0.024381654	\$ 164,067 0.029108845			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 197,661 12.67301404	\$ 165,177 10.77827470	\$ 121,750 0.65812625	\$ 419,429 4.74784285	\$ 8,865 0.00157276	\$ - 0.00000000	\$ 63,566 0.01127791	\$ 29,338 0.00244670	\$ 107,034 0.00892646
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 182,387 11.69372315	\$ 22,137 1.44448240	\$ 21,206 0.11463063	\$ 283,601 3.21029968	\$ 4,966 0.00088111	\$ 11,370 0.00201727	\$ - 0.00000000	\$ 16,436 0.00137073	\$ 10,488 0.00087468
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 701,535 43.60339362	\$ 21,453 1.37544846	\$ 12,234 0.79831942	\$ 27,192 0.14698578	\$ 106,020 1.20012119	\$ 17,304 0.00307004	\$ - 0.00000000	\$ - 0.00000000	\$ 57,267 0.00477599	\$ - 0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

PARAMOUNT MEADOWS NURSING CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1669458790

## OSHPD Facility Number:

206190099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 148,803	\$ 0	\$ 148,803	(Sch 3)
005	.20-.39	Fringe Benefits	6200	48,858	0	48,858	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	182,387	0	182,387	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 380,048	\$ 0	\$ 380,048	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	161,730	0	161,730	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,956	0	18,956	(Sch 4)
010		Housekeeping - Total	6300	\$ 180,686	\$ 0	\$ 180,686	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 50,031	\$ 0	\$ 50,031	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	136,613	0	136,613	(Sch 5)
025		Depreciation: Equipment	7140	139,040	0	139,040	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	10,292	0	10,292	(Sch 5)
035		Leases and Rentals	7200	42,528	122,079	164,607	(Sch 5)
040		Property Taxes	7300	67,260	0	67,260	(Sch 5)
045		Property Insurance	7400	16,562	0	16,562	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	523,314	(389,622)	133,692	(Sch 5)
055		Interest - Other	7600	67,449	0	67,449	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,613,823	\$ (267,543)	\$ 1,346,280	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	107,820	0	107,820	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,402	0	13,402	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 121,222	\$ 0	\$ 121,222	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 285,459	\$ 0	\$ 285,459	(Sch 3)
065	.20-.39	Fringe Benefits	6500	79,657	0	79,657	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	253,173	0	253,173	(Sch 4)
065		Dietary - Total	6500	\$ 618,289	\$ 0	\$ 618,289	
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	127,870	0	127,870	(Sch 4)
075		Patient Supplies - Total	8100	\$ 127,870	\$ 0	\$ 127,870	
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:**  
PARAMOUNT MEADOWS NURSING CENTER

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

**NPI:**  
1669458790

**OSHPD Facility Number:**  
206190099

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

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

PARAMOUNT MEADOWS NURSING CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

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## OSHPD Facility Number:

206190099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	708,017	0	708,017	(Sch 4)
080		Physical Therapy - Total	8200	\$ 708,017	\$ 0	\$ 708,017	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 670,062	\$ 0	\$ 670,062	(Sch 2)
081	.20-.39	Fringe Benefits	8220	138,789	0	138,789	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	528,813	(122,079)	406,734	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,337,664	\$ (122,079)	\$ 1,215,585	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	683,674	0	683,674	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 683,674	\$ 0	\$ 683,674	
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	70,223	0	70,223	(Sch 4)
083		Speech Pathology - Total	8280	\$ 70,223	\$ 0	\$ 70,223	
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	543,757	0	543,757	(Sch 4)
085		Pharmacy - Total	8300	\$ 543,757	\$ 0	\$ 543,757	
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	152,706	0	152,706	(Sch 4)
090		Laboratory - Total	8400	\$ 152,706	\$ 0	\$ 152,706	
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	574,884	0	574,884	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 574,884	\$ 0	\$ 574,884	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

PARAMOUNT MEADOWS NURSING CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1669458790

## OSHPD Facility Number:

206190099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 4,198,795	\$ (122,079)	\$ 4,076,716	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,894,383	\$ (35,582)	\$ 1,858,801	(Sch 2)
105	.20-.39	Fringe Benefits	6110	446,908	(9,613)	437,295	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	416,344	0	416,344	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,757,635	\$ (45,195)	\$ 2,712,440	
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	\$ 2,278,347	\$ 35,582	\$ 2,313,929	(Sch 2)
125	.20-.39	Fringe Benefits	6150	448,371	9,613	457,984	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	151,975	0	151,975	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,878,693	\$ 45,195	\$ 2,923,888	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)

**SUMMARY OF AUDITED PROGRAM EXPENSES**

**Provider Name:**  
PARAMOUNT MEADOWS NURSING CENTER

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

**NPI:**  
1669458790

**OSHPD Facility Number:**  
206190099

<b>Line No.</b>	<b>Natural Class</b>	<b>ACCOUNT TITLE</b>	<b>ACCOUNT NUMBER</b>	<b>AS REPORTED</b>	<b>AUDIT ADJUSTMENTS 8A-1</b>	<b>AS AUDITED</b>
126	.40-.99	Other - Nonlabor	6160		0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

PARAMOUNT MEADOWS NURSING CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

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## OSHPD Facility Number:

206190099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<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	2,440	0	2,440 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,440	\$ 0	\$ 2,440
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>		\$ 5,638,768	\$ 0	\$ 5,638,768
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 113,608	\$ 0	\$ 113,608 (Sch 2)
155	.20-.39	Fringe Benefits	6600	23,815	0	23,815 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 137,423	\$ 0	\$ 137,423

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

PARAMOUNT MEADOWS NURSING CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1669458790

## OSHPD Facility Number:

206190099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 129,298	\$ 0	\$ 129,298	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,769	0	34,769	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,370	0	11,370	(Sch 4)
160		Activities - Total	6700	\$ 175,437	\$ 0	\$ 175,437	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 897,345	\$ (126,303)	\$ 771,042	(Sch 6)
165	.20-.39	Fringe Benefits	6900	229,198	(32,260)	196,938	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,486,527	0	1,486,527	(Sch 6)
165		Administration - Total	6900	\$ 2,613,070	\$ (158,563)	\$ 2,454,507	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 85,257	\$ 0	\$ 85,257	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,777	0	21,777	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,488	0	10,488	(Sch 4)
166		Medical Records - Total	6900	\$ 117,522	\$ 0	\$ 117,522	
167		CDPH Licensing Fees	6900	\$ 24,365	\$ 0	\$ 24,365	(Sch 6)
168		Professional Liability Insurance	6900	\$ 182,720	\$ 0	\$ 182,720	(Sch 6)
169		Quality Assurance Fees	6900	\$ 566,086	\$ 0	\$ 566,086	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,813	\$ 0	\$ 51,813	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,753	0	11,753	(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	\$ 63,566	\$ 0	\$ 63,566	
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>		\$ 3,880,189	\$ (158,563)	\$ 3,721,626	
200		<b>Total</b>		\$ 16,071,086	\$ (548,185)	\$ 15,522,901	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 261,480	
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\* For informational purposes only, this amount is included in various cost centers above.

**SUMMARY OF AUDITED PROGRAM EXPENSES**

**Provider Name:**  
PARAMOUNT MEADOWS NURSING CENTER

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

**NPI:**  
1669458790

**OSHPD Facility Number:**  
206190099

<b>Line No.</b>	<b>Natural Class</b>	<b>ACCOUNT TITLE</b>	<b>ACCOUNT NUMBER</b>	<b>AS REPORTED</b>	<b>AUDIT ADJUSTMENTS 8A-1</b>	<b>AS AUDITED</b>
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Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

NPI:  
1669458790

OSHPD Facility Number:  
206190099

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$548,185)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(389,622)</u>	<u>(126,303)</u>	<u>(32,260)</u>

## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

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

NPI:  
1669458790

OSHPD Facility No:  
206190099

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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## SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$	N/A	\$ 2,928,313	\$ 193.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$	N/A	\$ 274,993	\$ 18.13
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$	N/A	\$ 271,779	\$ 17.91
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$	N/A	\$ 144,632	\$ 9.53
5	Property Taxes (Sch. 5, Ln. 125)	\$	N/A	\$ 15,337	\$ 1.01
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$	N/A	\$ 7,253	\$ 0.48
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$	N/A	\$ 54,392	\$ 3.59
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$	N/A	\$ 168,513	\$ 11.11
9	Caregiver Training (Sch. 6, Ln. 125)	\$	N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$	N/A	\$ 755,670	\$ 49.81
11	Cost of Routine Service/Audited Total Routine Costs	\$	4,585,023	\$ 4,620,882	\$ 304.59
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$	302.74	\$ 304.59	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$	N/A	\$ 724,430	\$ 47.75
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$	N/A	\$ 25,691	\$ 1.69
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$	N/A	\$ 1,081,767	\$ 71.30
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$	N/A	\$ 16,718	\$ 1.10
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$	N/A	\$ 1,773	\$ 0.12
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$	N/A	\$ 3,692	\$ 0.24
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$	N/A	\$ 27,688	\$ 1.83
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$	N/A	\$ 85,780	\$ 5.65
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$	N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$	N/A	\$ 384,665	\$ 25.36
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$	2,481,780	\$ 2,352,203	\$ 155.05
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$	163.87	\$ 155.05	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$	N/A	\$ 3,652,743	\$ 240.77 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$	N/A	\$ 300,684	\$ 19.82 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$	N/A	\$ 1,353,546	\$ 89.22 *
28	Cost of Capital Related (Line 4 + Line 16)	\$	N/A	\$ 161,349	\$ 10.64 *
29	Property Taxes (Line 5 + Line 17)	\$	N/A	\$ 17,110	\$ 1.13 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$	N/A	\$ 10,945	\$ 0.72 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$	N/A	\$ 82,080	\$ 5.41 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$	N/A	\$ 254,293	\$ 16.76 *
33	Caregiver Training (Line 9 + Line 21)	\$	N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$	N/A	\$ 1,140,335	\$ 75.17 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$	7,066,803	\$ 6,973,085	\$ 459.63 *
36	Total Patient Days (Adj )		15,145	15,171	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$	466.61	\$ 459.63	
38	Medi-Cal Overpayments (Adj )	\$	0	\$ 0	
39	Medi-Cal Credit Balances (Adj )	\$	0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$	0	\$ 0	

## GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 19)		N/A	50	
42	Total Licensed Nursing Facility Beds		104	104	
43	Total Licensed Capacity (All levels)		104	104	
44	Total Medi-Cal Subacute Care Patient Days (Adj 14)		7,360	7,572	

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj )	\$	N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$	N/A	\$ 161,349	
47	Total Capital Related Cost (Line 45 + Line 46)	\$	0	\$ 161,349	

## VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 18)	AUDITED TOTAL DAYS (Adj 13)	AUDITED MEDI-CAL DAYS (Adj 15)	
48	Ventilator (Equipment Cost Only)	\$ 122,079	7,953	3,377
49	Nonventilator	N/A	7,218	4,195
50	TOTAL	\$ N/A	15,171	7,572

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

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

NPI:  
1669458790

OSHPD Facility Number:  
206190099

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj )	SUBACUTE CARE ANCILLARY COST *
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## PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	6,698				4,050
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	131,022				79,227
4	Cost of Capital Related (Sch. 5, Ln. 75)	9,527				5,761
5	Property Taxes (Sch. 5, Ln. 75)	1,010				611
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	296				179
7	Professional Liability Insurance (Sch. 6, Ln. 75)	2,218				1,341
8	Quality Assurance Fees (Sch. 6, Ln. 75)	6,873				4,156
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	30,820				18,637
11	Total Patient Supplies Ancillary Service	\$ 188,464	\$ 1,414,038	0.133281	\$ 855,053	\$ 113,962

## SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

## PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	13,637				3,014
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	712,658				157,483
26	Cost of Capital Related (Sch. 5, Ln. 80)	12,617				2,788
27	Property Taxes (Sch. 5, Ln. 80)	1,338				296
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,477				326
29	Professional Liability Insurance (Sch. 6, Ln. 80)	11,077				2,448
30	Quality Assurance Fees (Sch. 6, Ln. 80)	34,316				7,583
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	153,886				34,006
33	Total Physical Therapy Ancillary Service	\$ 941,006	\$ 1,452,706	0.647761	\$ 321,018	\$ 207,943

## RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 808,851				\$ 724,430
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	13,825				12,382
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	409,463				366,727
37	Cost of Capital Related (Sch. 5, Ln. 81)	5,249				4,701
38	Property Taxes (Sch. 5, Ln. 81)	557				499
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	2,470				2,212
40	Professional Liability Insurance (Sch. 6, Ln. 81)	18,524				16,590
41	Quality Assurance Fees (Sch. 6, Ln. 81)	57,389				51,399
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	257,349				230,489
44	Total Respiratory Ancillary Service	\$ 1,573,677	\$ 1,006,923	1.562857	\$ 901,829	\$ 1,409,430

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

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

NPI:  
1669458790

OSHPD Facility Number:  
206190099

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj )	SUBACUTE CARE ANCILLARY COST *
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## OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	11,824				2,404
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	687,421				139,740
48	Cost of Capital Related (Sch. 5, Ln. 82)	9,882				2,009
49	Property Taxes (Sch. 5, Ln. 82)	1,048				213
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,417				288
51	Professional Liability Insurance (Sch. 6, Ln. 82)	10,627				2,160
52	Quality Assurance Fees (Sch. 6, Ln. 82)	32,922				6,692
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	147,634				30,011
55	Total Occupational Therapy Ancillary Service	\$ 902,774	\$ 1,423,139	0.634354	\$ 289,298	\$ 183,517

## SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	799				298
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	70,381				26,284
59	Cost of Capital Related (Sch. 5, Ln. 83)	303				113
60	Property Taxes (Sch. 5, Ln. 83)	32				12
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	143				53
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,070				400
63	Quality Assurance Fees (Sch. 6, Ln. 83)	3,315				1,238
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	14,867				5,552
66	Total Speech Pathology Ancillary Service	\$ 90,910	\$ 215,819	0.421231	\$ 80,598	\$ 33,950

## PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	6,184				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	544,978				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	2,348				0
71	Property Taxes (Sch. 5, Ln. 85)	249				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,105				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	8,286				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	25,671				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	115,118				0
77	Total Pharmacy Ancillary Service	\$ 703,939	\$ 1,727,393	0.407515	\$ 0	\$ 0

## LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	1,737				688
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	153,049				60,616
81	Cost of Capital Related (Sch. 5, Ln. 90)	659				261
82	Property Taxes (Sch. 5, Ln. 90)	70				28
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	310				123
84	Professional Liability Insurance (Sch. 6, Ln. 90)	2,327				922
85	Quality Assurance Fees (Sch. 6, Ln. 90)	7,209				2,855
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	32,329				12,804
88	Total Laboratory Ancillary Service	\$ 197,691	\$ 218,020	0.906755	\$ 86,349	\$ 78,297

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
PARAMOUNT MEADOWS NURSING CENTER

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

NPI:  
1669458790

OSHPD Facility Number:  
206190099

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj )	SUBACUTE CARE ANCILLARY COST *
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## HOME HEALTH SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

## OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	6,538				2,856
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	576,175				251,690
103	Cost of Capital Related (Sch. 5, Ln. 100)	2,482				1,084
104	Property Taxes (Sch. 5, Ln. 100)	263				115
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	1,168				510
106	Professional Liability Insurance (Sch. 6, Ln. 100)	8,760				3,827
107	Quality Assurance Fees (Sch. 6, Ln. 100)	27,141				11,856
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	121,708				53,165
110	Total Other Ancillary Service	\$ 744,236	\$ 1,163,433	0.639689	\$ 508,222	\$ 325,104

## SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

## TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 724,430
123	Cost of Indirect Care - Labor					25,691
124	Cost of Direct and Indirect Nonlabor					1,081,767
125	Cost of Capital Related					16,718
126	Property Taxes					1,773
127	CDPH Licensing Fees					3,692
128	Professional Liability Insurance					27,688
129	Quality Assurance Fees					85,780
130	Caregiver Training					0
131	Cost of Administration					384,665
132	Total Cost of Subacute Care Ancillary Services					\$ 2,352,203

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
PARAMOUNT MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1669458790		19
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	\$261,480	\$261,480		

Provider Name							Fiscal Period	NPI		Adjustments
PARAMOUNT MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669458790		19
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	81	4	8A-1	81	4	Respiratory Therapy—Other-Nonlabo	\$528,813	(\$122,079)	\$406,734
	10.5	35	4	8A-1	35	4	Leases and Rentals	42,528	122,079	164,607
							To reclassify capital related costs for proper cost determination 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care—Salaries and Wage:	\$1,894,383	\$32,306	\$1,926,689 *
	10.5	125	1	8A-1	125	1	Subacute Care—Salaries and Wage:	2,278,347	(32,306)	2,246,041 *
							To reclassify the MDS Coordinator labor cost pertaining to skilled nursing for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	105	2	8A-1	105	2	Skilled Nursing Care—Fringe Benefit:	\$446,908	\$6,358	\$453,266 *
	10.5	125	2	8A-1	125	2	Subacute Care—Fringe Benefit:	448,371	(6,358)	442,013 *
							To reclassify the MDS Coordinator benefits cost pertaining to skilled nursing for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care—Salaries and Wage:	* \$1,926,689	(\$67,888)	\$1,858,801
	10.5	125	1	8A-1	125	1	Subacute Care—Salaries and Wage:	* 2,246,041	67,888	2,313,929
							To reclassify the Director of Nursing wages pertaining to subacute care for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
6	10.5	105	2	8A-1	105	2	Skilled Nursing Care—Fringe Benefit:	* \$453,266	(\$15,971)	\$437,295
	10.5	125	2	8A-1	125	2	Subacute Care—Fringe Benefit:	* 442,013	15,971	457,984
							To reclassify the Director of Nursing fringe benefits pertaining to subacute care for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		NPI		Adjustments
PARAMOUNT MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1669458790		19
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>ADJUSTMENTS TO REPORTED COSTS</b>											
7	10.5	50	4	8A-1	50	4	Interest—Property, Plant, and Equipmen To eliminate interest expense due to insufficient documentatio 42 CFR 413.9(c)(3) and 413.153 CMS Pub. 15-1, Section 202.2		\$523,314	(\$389,622)	\$133,692
8	10.5	165	1	8A-1	165	1	Administration—Salaries and Wage: To eliminate marketing expenses not related to patient car 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$897,345	(\$126,303)	\$771,042
9	10.5	165	2	8A-1	165	2	Administration—Fringe Benefit: To eliminate corresponding administration fringe benefits not related t patient care in conjunction with adjustment 8 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$229,198	(\$32,260)	\$196,938

Provider Name							Fiscal Period	NPI		Adjustments
PARAMOUNT MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669458790		19
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
10	11(2)	105	1	1	12		Skilled Nursing Care—Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	22,698	(28)	22,670
11	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal Skilled Nursing Care days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	8,710	(517)	8,193
12	N/A			1	16		Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	371	371

Provider Name							Fiscal Period	NPI		Adjustments	
PARAMOUNT MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669458790		19	
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
13	4.3	100	1	Subacute 1	48		Subacute Care—Ventilator—Total Days	7,919	34	7,953	
	4.3	115	1	Subacute 1	49		Subacute Care—Nonventilator—Total Days	7,226	(8)	7,218	
	4.3	120	1	Subacute 1	36		Subacute Care—Total—Total Days	15,145	26	15,171	
							To adjust reported ventilator and nonventilator days to match the provider's records.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							Medi-Cal Subacute Contract No. 06-10-70183				
14	4.3	120	2	Subacute 1	44		Subacute Care—Medi-Cal Patient Days	7,360	212	7,572	
							To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data:				
							Service Period: January 1, 2012 through December 31, 2012				
							Payment Period: January 1, 2012 through November 30, 2013				
							Reports Dated: January 8, 2014				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							Medi-Cal Subacute Contract No. 06-10-70183				
15	4.3	100	2	Subacute 1	48		Subacute Care—Ventilator—Medi-Cal Days	3,076	301	3,377	
	4.3	115	2	Subacute 1	49		Subacute Care—Nonventilator—Medi-Cal Days	4,284	(89)	4,195	
							To reflect ventilator and nonventilator Medi-Cal patient days based on the following Fiscal Intermediary payment data:				
							Service Period: January 1, 2012 through December 31, 2012				
							Payment Period: January 1, 2012 through November 30, 2013				
							Reports Dated: January 8, 2014				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							Medi-Cal Subacute Contract No. 06-10-70183				

Provider Name							Fiscal Period		NPI		Adjustments
PARAMOUNT MEADOWS NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1669458790		19
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>											
16	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$64,170	\$64,170 *	
17	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Section 51458.1	* \$64,170	\$109,541	\$173,711	
18	N/A			Subacute 1	48		Ventilator Equipment Cost—Subacute Care To reflect adult subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 06-10-70183	\$0	\$122,079	\$122,079	
19	N/A			Subacute 1	41		Contracted Number of Subacute Care Beds To reflect contracted Subacute Care beds in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 06-10-70183	0	50	50	

\*Balance carried forward from prior/to subsequent adjustments