

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 3, 2014

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

RANCHO MESA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1366558827
FISCAL PERIOD ENDED DECEMBER 31, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$454, 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.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
1366558827

OSHPD Facility No.:
206361090

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,532,124	\$ 83.15
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 472,012	\$ 25.62
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 518,117	\$ 28.12
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 276,804	\$ 15.02
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 6,524	\$ 0.35
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,372	\$ 0.83
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 44,220	\$ 2.40
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 247,253	\$ 13.42
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 361,082	\$ 19.60
11	Cost of Routine Service/Audited Total Costs	\$ 3,479,960	\$ 3,473,508	\$ 188.50
12	Total Patient Days (Adj)	18,427	18,427	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 188.85	\$ 188.50	
14	Overpayments (Adj 5)	\$ 0	\$ (454)	
15	Medi-Cal Days (Adj 4)	16,984	14,700	
16	Medi-Cal Managed Care Days (Adj)		0	
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	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
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	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
1366558827

OSHPD Facility No.:
206361090

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
1366558827

OSHPD Facility No.:
206361090

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 44,790	\$ 44,790		
160	Activities	50,203		\$ 50,203	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,437,131	44,790	50,203	1,532,124 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,532,124	\$ 44,790	\$ 50,203	\$ 1,532,124

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RANCHO MESA CARE CENTER

NPI:
1366558827

OSHPD Facility Number:
206361090

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	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 41,382	\$ 41,382										
010	Housekeeping	89,505	141	\$ 89,646									
060	Laundry and Linen	55,750	1,693	3,681	\$ 61,125								
065	Dietary	238,566	5,244	11,399	0	\$ 255,209							
155	Social Services	N/A	385	836	0	0	\$ 1,221						
160	Activities	N/A	1,645	3,575	0	0	0	\$ 5,220					
165	Administration	N/A	3,020	6,565	0	0	0	0		\$ 9,585	\$ 9,585		
166	Medical Records	35,509	579	1,259	0	0	0	0		37,347		\$ 37,347	
170	Inservice Education - Nursing	18,869	177	384	0	0	0	0	\$ 19,430				
ANCILLARY SERVICES													
075	Patient Supplies		690	1,499	0	0	0	0	0	2,189	53	208	\$ 2,450
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		367	798	0	0	0	0	0	1,165	272	1,059	2,496
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		111	240	0	0	0	0	0	351	131	511	993
083	Speech Pathology		0	0	0	0	0	0	0	0	22	86	108
085	Pharmacy		0	0	0	0	0	0	0	0	128	499	627
090	Laboratory		0	0	0	0	0	0	0	0	26	102	128
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	25	97	122
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		27,140	58,995	61,125	255,209	1,221	5,220	19,430	428,341	8,919	34,752	472,012 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		190	413	0	0	0	0	0	603	8	32	644
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 479,581	\$ 41,382	\$ 89,646	\$ 61,125	\$ 255,209	\$ 1,221	\$ 5,220	\$ 19,430	\$ 432,649	\$ 9,585	\$ 37,347	\$ 479,581

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RANCHO MESA CARE CENTER

NPI:
1366558827

OSHPD Facility Number:
206361090

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 102,664	\$ 102,664										
010	Housekeeping	18,844	351	\$ 19,195									
060	Laundry and Linen	44,908	4,201	788	\$ 49,898								
065	Dietary	135,771	13,010	2,441	0	\$ 151,222							
155	Social Services	5,614	954	179	0	0	\$ 6,747						
160	Activities	10,848	4,081	766	0	0	0	\$ 15,694					
165	Administration	N/A	7,492	1,406	0	0	0	0		\$ 8,898	\$ 8,898		
166	Medical Records	12,958	1,437	270	0	0	0	0		14,665		\$ 14,665	
170	Inservice Education - Nursing	190	439	82	0	0	0	0	\$ 711				
ANCILLARY SERVICES													
075	Patient Supplies	7,099	1,711	321	0	0	0	0	0	9,131	50	82	\$ 9,262
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	77,915	910	171	0	0	0	0	0	78,996	252	416	79,665
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	38,493	274	51	0	0	0	0	0	38,819	122	201	39,141
083	Speech Pathology	6,746	0	0	0	0	0	0	0	6,746	21	34	6,800
085	Pharmacy	38,980	0	0	0	0	0	0	0	38,980	119	196	39,295
090	Laboratory	7,979	0	0	0	0	0	0	0	7,979	24	40	8,043
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,604	0	0	0	0	0	0	0	7,604	23	38	7,665
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	191,957	67,331	12,632	49,898	151,222	6,747	15,694	711	496,192	8,280	13,646	518,117
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	472	88	0	0	0	0	0	560	8	13	581
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 708,570	\$ 102,664	\$ 19,195	\$ 49,898	\$ 151,222	\$ 6,747	\$ 15,694	\$ 711	\$ 685,008	\$ 8,898	\$ 14,665	\$ 708,570

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
1366558827

OSHPD Facility Number:
206361090

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 288,031	98%							
	Property Tax (line 40)	6,789	2%	\$ 294,820						
005	Plant Operations and Maintenance			691	\$ 691					
010	Housekeeping			1,006	2	\$ 1,008				
060	Laundry and Linen			12,037	28	41	\$ 12,106			
065	Dietary			37,273	88	128	0	\$ 37,489		
155	Social Services			2,734	6	9	0	0	\$ 2,750	
160	Activities			11,691	27	40	0	0	0	\$ 11,759
165	Administration			21,465	50	74	0	0	0	0
166	Medical Records			4,117	10	14	0	0	0	0
170	Inservice Education - Nursing			1,257	3	4	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,903	12	17	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,608	6	9	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			786	2	3	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			192,901	453	663	12,106	37,489	2,750	11,759
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,351	3	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 294,820	100%	\$ 294,820	\$ 691	\$ 1,008	\$ 12,106	\$ 37,489	\$ 2,750	\$ 11,759

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
1366558827

OSHPD Facility Number:
206361090

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 98% Of Total	Property Tax 2% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 288,031	98%							
	Property Tax (line 40)	6,789	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 21,589	\$ 21,589				
166	Medical Records				4,141		\$ 4,141			
170	Inservice Education - Nursing			\$ 1,264						
ANCILLARY SERVICES										
075	Patient Supplies			0	4,931	120	23	\$ 5,074	\$ 4,957	\$ 117
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,624	612	117	3,353	3,276	77
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	790	296	57	1,142	1,116	26
083	Speech Pathology			0	0	50	10	59	58	1
085	Pharmacy			0	0	288	55	344	336	8
090	Laboratory			0	0	59	11	70	69	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	56	11	67	65	2
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			1,264	259,386	20,089	3,853	283,328	276,804	6,524
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,359	19	4	1,381	1,350	32
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 294,820	100%	\$ 1,264	\$ 269,090	\$ 21,589	\$ 4,141	\$ 294,820	\$ 288,031	\$ 6,789

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RANCHO MESA CARE CENTER

NPI:
1366558827

OSHPD Facility Number:
206361090

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 3,552												
055	Interest - Other	1,412												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	383,083												
	Total Costs Allocable as Administration	388,047	54%											
167	CDPH Licensing Fees	16,520	2%											
168	Professional Liability Insurance	47,522	7%											
169	Quality Assurance Fees	265,717	37%											
174	Caregiver Training	0	0%											
	Total	717,806	100%						\$ 717,806					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 2,189	\$ 9,131	\$ 4,931	\$ 16,252	3,997	\$ 2,161	\$ 92	\$ 265	\$ 1,479	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,165	78,996	2,624	82,785	20,358	11,006	469	1,348	7,536	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	351	38,819	790	39,960	9,827	5,312	226	651	3,638	0
083	Speech Pathology			0	0	6,746	0	6,746	1,659	897	38	110	614	0
085	Pharmacy			0	0	38,980	0	38,980	9,586	5,182	221	635	3,549	0
090	Laboratory			0	0	7,979	0	7,979	1,962	1,061	45	130	726	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,604	0	7,604	1,870	1,011	43	124	692	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,532,124	428,341	496,192	259,386	2,716,043	667,927	361,082	15,372	44,220	247,253	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	603	560	1,359	2,523	620	335	14	41	230	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 717,806		\$ 1,532,124	\$ 432,649	\$ 685,008	\$ 269,090	\$ 2,918,871	\$ 717,806					
	Total Administrative Costs							\$ 717,806		\$ 388,047	\$ 16,520	\$ 47,522	\$ 265,717	\$ 0
	Unit Cost Multiplier							0.24591909						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 46,932	\$ 23,562	\$ 25,730	\$ 96,224						
	TOTAL FACILITY COSTS							\$ 3,732,901						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RANCHO MESA CARE CENTER

NPI:
1366558827

OSHPD Facility Number:
206361090

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	22									
010	Housekeeping	32	32								
060	Laundry and Linen	383	383	383							
065	Dietary	1,186	1,186	1,186							
155	Social Services	87	87	87							
160	Activities	372	372	372							
165	Administration	683	683	683							
166	Medical Records	131	131	131							
170	Inservice Education - Nursing	40	40	40							
	ANCILLARY SERVICES										
075	Patient Supplies	156	156	156						16,252	16,252
077	Specialized Support Surfaces									0	0
080	Physical Therapy	83	83	83						82,785	82,785
081	Respiratory Therapy									0	0
082	Occupational Therapy	25	25	25						39,960	39,960
083	Speech Pathology									6,746	6,746
085	Pharmacy									38,980	38,980
090	Laboratory									7,979	7,979
095	Home Health Services									0	0
100	Other Ancillary Services									7,604	7,604
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,138	6,138	6,138	90,830	54,498	1,629,088	1,629,088	1,629,088	2,716,043	2,716,043
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	43	43	43						2,523	2,523
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,381	9,359	9,327	90,830	54,498	1,629,088	1,629,088	1,629,088	2,918,871	2,918,871
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 44,790	\$ 50,203			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.027493911	0.030816629			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 41,382	\$ 89,646	\$ 61,125	\$ 255,209	\$ 1,221	\$ 5,220	\$ 19,430	\$ 9,585	\$ 37,347
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.42162624	9.61150338	0.67295705	4.68291115	0.00074943	0.00320445	0.01192712	0.00328368	0.01279513
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 102,664	\$ 19,195	\$ 49,898	\$ 151,222	\$ 6,747	\$ 15,694	\$ 711	\$ 8,898	\$ 14,665
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.96954803	2.05800638	0.54935102	2.77481154	0.00414183	0.00963377	0.00043650	0.00304838	0.00502407
	TOTAL CAPITAL COSTS - SCH. 5	\$ 294,820	\$ 691	\$ 1,008	\$ 12,106	\$ 37,489	\$ 2,750	\$ 11,759	\$ 1,264	\$ 21,589	\$ 4,141
	UNIT COST MULTIPLIER (CAPITAL COSTS)	31.42735316	0.07387560	0.10807755	0.13328597	0.68789015	0.00168807	0.00721794	0.00077612	0.00739641	0.00141864

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
1366558827

OSHPD Facility Number:
206361090

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 34,745	\$ 0	\$ 34,745	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,637	0	6,637	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	102,664	0	102,664	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 144,046	\$ 0	\$ 144,046	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 64,351	\$ 0	\$ 64,351	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,154	0	25,154	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,844	0	18,844	(Sch 4)
010		Housekeeping - Total	6300	\$ 108,349	\$ 0	\$ 108,349	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	18,174	0	18,174	(Sch 5)
025		Depreciation: Equipment	7140	7,626	0	7,626	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	262,231	0	262,231	(Sch 5)
040		Property Taxes	7300	6,789	0	6,789	(Sch 5)
045		Property Insurance	7400	3,552	0	3,552	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	1,412	0	1,412	(Sch 6)
057		Subtotal 005 - 055		\$ 552,179	\$ 0	\$ 552,179	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 47,004	\$ 0	\$ 47,004	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,746	0	8,746	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	44,908	0	44,908	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 100,658	\$ 0	\$ 100,658	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 177,690	\$ 0	\$ 177,690	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,876	0	60,876	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	135,771	0	135,771	(Sch 4)
065		Dietary - Total	6500	\$ 374,337	\$ 0	\$ 374,337	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	7,099	0	7,099	(Sch 4)
075		Patient Supplies - Total	8100	\$ 7,099	\$ 0	\$ 7,099	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
1366558827

OSHPD Facility Number:
206361090

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$	0	\$ 0 (Sch 2)
080	.20-.39	Fringe Benefits	8200			0	0 (Sch 2)
080	.79	Agency Staff	8200			0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200			77,915	77,915 (Sch 4)
080		Physical Therapy - Total	8200	\$	\$	77,915	77,915
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
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			38,493	38,493 (Sch 4)
082		Occupational Therapy - Total	8250	\$	\$	38,493	38,493
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			6,746	6,746 (Sch 4)
083		Speech Pathology - Total	8280	\$	\$	6,746	6,746
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			38,980	38,980 (Sch 4)
085		Pharmacy - Total	8300	\$	\$	38,980	38,980
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			7,979	7,979 (Sch 4)
090		Laboratory - Total	8400	\$	\$	7,979	7,979
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
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$	0	\$ 0 (Sch 2)
100	.20-.39	Fringe Benefits	8900			0	0 (Sch 2)
100	.79	Agency Staff	8900			0	0 (Sch 2)
100	.40-.99	Other - Nonlabor	8900			7,604	7,604 (Sch 4)
100		Other Ancillary Services - Total	8900	\$	\$	7,604	7,604

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
1366558827

OSHPD Facility Number:
206361090

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 184,816	\$ 0	\$ 184,816	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,119,529	\$ 0	\$ 1,119,529	(Sch 2)
105	.20-.39	Fringe Benefits	6110	317,602	0	317,602	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	191,957	0	191,957	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,629,088	\$ 0	\$ 1,629,088	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
1366558827

OSHPD Facility Number:
206361090

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,629,088	\$ 0	\$ 1,629,088
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 34,287	\$ 0	\$ 34,287
155	.20-.39	Fringe Benefits	6600	10,503	0	10,503
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	5,614	0	5,614
155		Social Services - Total	6600	\$ 50,404	\$ 0	\$ 50,404

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RANCHO MESA CARE CENTER

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

NPI:
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OSHPD Facility Number:
206361090

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 40,406	\$ 0	\$ 40,406	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,797	0	9,797	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,848	0	10,848	(Sch 4)
160		Activities - Total	6700	\$ 61,051	\$ 0	\$ 61,051	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 114,083	\$ 0	\$ 114,083	(Sch 6)
165	.20-.39	Fringe Benefits	6900	88,346	0	88,346	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	193,857	(13,203)	180,654	(Sch 6)
165		Administration - Total	6900	\$ 396,286	\$ (13,203)	\$ 383,083	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 27,586	\$ 0	\$ 27,586	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,923	0	7,923	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,958	0	12,958	(Sch 4)
166		Medical Records - Total	6900	\$ 48,467	\$ 0	\$ 48,467	
167		CDPH Licensing Fees	6900	\$ 16,520	\$ 0	\$ 16,520	(Sch 6)
168		Professional Liability Insurance	6900	\$ 47,522	\$ 0	\$ 47,522	(Sch 6)
169		Quality Assurance Fees	6900	\$ 265,717	\$ 0	\$ 265,717	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 15,572	\$ 0	\$ 15,572	(Sch 3)
170	.20-.39	Fringe Benefits	6800	3,297	0	3,297	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	190	0	190	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 19,059	\$ 0	\$ 19,059	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 905,026	\$ (13,203)	\$ 891,823	
200		Total		\$ 3,746,104	\$ (13,203)	\$ 3,732,901	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 85,576
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
RANCHO MESA CARE CENTER

NPI:
1366558827

OSHPD Facility Number:
206361090

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ					
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name							Fiscal Period		NPI		Adjustments
RANCHO MESA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1366558827		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$85,576	\$85,576	

Provider Name							Fiscal Period	NPI	Adjustments	
RANCHO MESA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1366558827	5	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$193,857		
2							To adjust reported home office costs to agree with the P&M Management, Inc. Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		(\$11,471)	
3							To abate the worker's compensation meeting travel expense against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328		(1,732) (\$13,203)	\$180,654

Provider Name							Fiscal Period	NPI	Adjustments	
RANCHO MESA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1366558827	5	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
4	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through December 31, 2013 Report Date: January 1, 2014 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	16,984	(2,284)	14,700	

Provider Name							Fiscal Period		NPI		Adjustments
RANCHO MESA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1366558827		5
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
5	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$454	\$454	