

**REPORT
ON THE
RATE SETTING AUDIT**

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

**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: Bina Matani
Auditor: James Cheng**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 24, 2014

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

RIMROCK VILLA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1699712885
FISCAL PERIOD ENDED DECEMBER 31, 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 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 \$12,306 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.

Administrator
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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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

RIMROCK VILLA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1699712885

OSHPD Facility No.:

206361311

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,579,302	\$ 81.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 472,675	\$ 24.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 408,293	\$ 20.97
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 65,032	\$ 3.34
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,160	\$ 0.98
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,732	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 38,644	\$ 1.99
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 196,853	\$ 10.11
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 425,459	\$ 21.86
11	Cost of Routine Service/Audited Total Costs	\$ 3,250,434	\$ 3,216,150	\$ 165.22
12	Total Patient Days (Adj)	19,466	19,466	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 166.98	\$ 165.22	
14	Overpayments (Adj 4)	\$ 0	\$ (12,306)	
15	Medi-Cal Days (Adj 2)	11,775	11,353	
16	Medi-Cal Managed Care Days (Adj 3)		8	
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:

RIMROCK VILLA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1699712885

OSHPD Facility No.:

206361311

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:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

NPI:
1699712885

OSHPD Facility No.:
206361311

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	\$ 30,192	\$ 30,192		
160	Activities	64,829		\$ 64,829	
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	371,907	0	0	371,907
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	307,806	0	0	307,806
083	Speech Pathology	16,170	0	0	16,170
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	1,484,281	30,192	64,829	1,579,302 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,275,185	\$ 30,192	\$ 64,829	\$ 2,275,185

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

NPI:
1699712885

OSHPD Facility Number:
206361311

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	\$ 117,054	\$ 117,054										
010	Housekeeping	81,026	1,866	\$ 82,892									
060	Laundry and Linen	20,029	1,244	895	\$ 22,168								
065	Dietary	207,496	13,913	10,012	0	\$ 231,420							
155	Social Services	N/A	1,140	821	0	0	\$ 1,961						
160	Activities	N/A	1,970	1,417	0	0	0	\$ 3,387					
165	Administration	N/A	15,519	11,168	0	0	0	0		\$ 26,688	\$ 26,688		
166	Medical Records	38,960	1,659	1,194	0	0	0	0		41,812		\$ 41,812	
170	Inservice Education - Nursing	44,899	2,789	2,007	0	0	0	0	\$ 49,695				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	78	122	\$ 199
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	119	187	307
080	Physical Therapy		2,975	2,141	545	0	0	0	0	5,662	3,200	5,013	13,874
081	Respiratory Therapy		0	0	0	0	0	0	0	0	56	87	143
082	Occupational Therapy		3,328	2,395	545	0	0	0	0	6,268	2,747	4,304	13,319
083	Speech Pathology		166	119	43	0	0	0	0	328	197	309	834
085	Pharmacy		0	0	0	0	0	0	0	0	1,756	2,751	4,508
090	Laboratory		0	0	0	0	0	0	0	0	150	235	386
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	236	369	605
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		69,117	49,738	20,962	231,420	1,961	3,387	49,695	426,280	18,075	28,319	472,675 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,368	985	73	0	0	0	0	2,426	73	115	2,615
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 509,464	\$ 117,054	\$ 82,892	\$ 22,168	\$ 231,420	\$ 1,961	\$ 3,387	\$ 49,695	\$ 440,964	\$ 26,688	\$ 41,812	\$ 509,464

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

NPI:
1699712885

OSHPD Facility Number:
206361311

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	\$ 106,360	\$ 106,360										
010	Housekeeping	11,851	1,696	\$ 13,547									
060	Laundry and Linen	82,978	1,130	146	\$ 84,255								
065	Dietary	131,806	12,641	1,636	0	\$ 146,084							
155	Social Services	523	1,036	134	0	0	\$ 1,693						
160	Activities	3,936	1,790	232	0	0	0	\$ 5,957					
165	Administration	N/A	14,102	1,825	0	0	0	0		\$ 15,927	\$ 15,927		
166	Medical Records	2,980	1,507	195	0	0	0	0		4,682		\$ 4,682	
170	Inservice Education - Nursing	0	2,534	328	0	0	0	0	\$ 2,862				
ANCILLARY SERVICES													
075	Patient Supplies	10,627	0	0	0	0	0	0	0	10,627	46	14	\$ 10,687
077	Specialized Support Surfaces	16,348	0	0	0	0	0	0	0	16,348	71	21	16,440
080	Physical Therapy	52,852	2,704	350	2,072	0	0	0	0	57,977	1,910	561	60,448
081	Respiratory Therapy	7,617	0	0	0	0	0	0	0	7,617	33	10	7,660
082	Occupational Therapy	53,731	3,024	391	2,072	0	0	0	0	59,218	1,639	482	61,339
083	Speech Pathology	10,012	151	20	162	0	0	0	0	10,345	118	35	10,497
085	Pharmacy	240,414	0	0	0	0	0	0	0	240,414	1,048	308	241,770
090	Laboratory	20,561	0	0	0	0	0	0	0	20,561	90	26	20,677
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	32,279	0	0	0	0	0	0	0	32,279	141	41	32,461
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	87,137	62,802	8,128	79,671	146,084	1,693	5,957	2,862	394,335	10,787	3,171	408,293 *
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	4,809	1,243	161	278	0	0	0	0	6,492	44	13	6,549
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 876,821	\$ 106,360	\$ 13,547	\$ 84,255	\$ 146,084	\$ 1,693	\$ 5,957	\$ 2,862	\$ 856,212	\$ 15,927	\$ 4,682	\$ 876,821

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

NPI:
1699712885

OSHPD Facility Number:
206361311

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 73,628	77%							
	Property Tax (line 40)	21,693	23%	\$ 95,321						
005	Plant Operations and Maintenance			2,226	\$ 2,226					
010	Housekeeping			1,484	35	\$ 1,520				
060	Laundry and Linen			989	24	16	\$ 1,029			
065	Dietary			11,065	265	184	0	\$ 11,513		
155	Social Services			907	22	15	0	0	\$ 944	
160	Activities			1,567	37	26	0	0	0	\$ 1,630
165	Administration			12,343	295	205	0	0	0	0
166	Medical Records			1,319	32	22	0	0	0	0
170	Inservice Education - Nursing			2,218	53	37	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,366	57	39	25	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,647	63	44	25	0	0	0
083	Speech Pathology			132	3	2	2	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			54,970	1,314	912	973	11,513	944	1,630
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			1,088	26	18	3	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 95,321	100%	\$ 95,321	\$ 2,226	\$ 1,520	\$ 1,029	\$ 11,513	\$ 944	\$ 1,630

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

NPI:
1699712885

OSHPD Facility Number:
206361311

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 77% Of Total	Property Tax 23% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 73,628	77%							
	Property Tax (line 40)	21,693	23%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,843	\$ 12,843				
166	Medical Records				1,373		\$ 1,373			
170	Inservice Education - Nursing			\$ 2,308						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	37	4	\$ 41	\$ 32	\$ 9
077	Specialized Support Surfaces			0	0	57	6	64	49	14
080	Physical Therapy			0	2,487	1,540	165	4,192	3,238	954
081	Respiratory Therapy			0	0	27	3	30	23	7
082	Occupational Therapy			0	2,779	1,322	141	4,242	3,277	965
083	Speech Pathology			0	139	95	10	244	189	56
085	Pharmacy			0	0	845	90	935	723	213
090	Laboratory			0	0	72	8	80	62	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	113	12	126	97	29
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			2,308	74,564	8,698	930	84,192	65,032	19,160
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	1,136	35	4	1,175	908	267
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 95,321	100%	\$ 2,308	\$ 81,106	\$ 12,843	\$ 1,373	\$ 95,321	\$ 73,628	\$ 21,693

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

NPI:
1699712885

OSHPD Facility Number:
206361311

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 22,709												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	605,463												
	Total Costs Allocable as Administration	628,172	63%											
167	CDPH Licensing Fees	15,846	2%											
168	Professional Liability Insurance	57,056	6%											
169	Quality Assurance Fees	290,645	29%											
174	Caregiver Training	0	0%											
	Total	991,719	100%						\$ 991,719					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 0	\$ 10,627	\$ 0	\$ 10,627	2,885	\$ 1,827	\$ 46	\$ 166	\$ 845	\$ 0
077	Specialized Support Surfaces			0	0	16,348	0	16,348	4,438	2,811	71	255	1,301	0
080	Physical Therapy			371,907	5,662	57,977	2,487	438,033	118,902	75,315	1,900	6,841	34,847	0
081	Respiratory Therapy			0	0	7,617	0	7,617	2,068	1,310	33	119	606	0
082	Occupational Therapy			307,806	6,268	59,218	2,779	376,071	102,083	64,661	1,631	5,873	29,918	0
083	Speech Pathology			16,170	328	10,345	139	26,982	7,324	4,639	117	421	2,146	0
085	Pharmacy			0	0	240,414	0	240,414	65,259	41,336	1,043	3,755	19,126	0
090	Laboratory			0	0	20,561	0	20,561	5,581	3,535	89	321	1,636	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	32,279	0	32,279	8,762	5,550	140	504	2,568	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			1,579,302	426,280	394,335	74,564	2,474,481	671,688	425,459	10,732	38,644	196,853	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,426	6,492	1,136	10,054	2,729	1,729	44	157	800	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 991,719		\$ 2,275,185	\$ 440,964	\$ 856,212	\$ 81,106	\$ 3,653,467	\$ 991,719					
	Total Administrative Costs							\$ 991,719		\$ 628,172	\$ 15,846	\$ 57,056	\$ 290,645	\$ 0
	Unit Cost Multiplier							0.27144602						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 68,500	\$ 20,609	\$ 14,215	\$ 103,324						
	TOTAL FACILITY COSTS							\$ 4,748,510						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

NPI:
1699712885

OSHPD Facility Number:
206361311

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 Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	270									
010	Housekeeping	180	180								
060	Laundry and Linen	120	120	120							
065	Dietary	1,342	1,342	1,342							
155	Social Services	110	110	110							
160	Activities	190	190	190							
165	Administration	1,497	1,497	1,497							
166	Medical Records	160	160	160							
170	Inservice Education - Nursing	269	269	269							
	ANCILLARY SERVICES										
075	Patient Supplies									10,627	10,627
077	Specialized Support Surfaces									16,348	16,348
080	Physical Therapy	287	287	287	2,500					438,033	438,033
081	Respiratory Therapy									7,617	7,617
082	Occupational Therapy	321	321	321	2,500					376,071	376,071
083	Speech Pathology	16	16	16	196					26,982	26,982
085	Pharmacy									240,414	240,414
090	Laboratory									20,561	20,561
095	Home Health Services									0	0
100	Other Ancillary Services									32,279	32,279
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,667	6,667	6,667	96,145	57,285	1,571,418	1,571,418	1,571,418	2,474,481	2,474,481
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	132	132	132	336					10,054	10,054
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,561	11,291	11,111	101,677	57,285	1,571,418	1,571,418	1,571,418	3,653,467	3,653,467
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 30,192	\$ 64,829			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 117,054 10.36701798	\$ 82,892 7.46036030	\$ 22,168 0.21802655	\$ 231,420 4.03980696	\$ 1,961 0.00124793	\$ 3,387 0.00215551	\$ 49,695 0.03162403	\$ 26,688 0.00730473	\$ 41,812 0.01144458
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 106,360 9.41989195	\$ 13,547 1.21920444	\$ 84,255 0.82865045	\$ 146,084 2.55012075	\$ 1,693 0.00107756	\$ 5,957 0.00379112	\$ 2,862 0.00182123	\$ 15,927 0.00435935	\$ 4,682 0.00128159
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 95,321 8.24504801	\$ 2,226 0.19716260	\$ 1,520 0.13676518	\$ 1,029 0.01012498	\$ 11,513 0.20097732	\$ 944 0.00060053	\$ 1,630 0.00103728	\$ 2,308 0.00146858	\$ 12,843 0.00351522	\$ 1,373 0.00037571

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

NPI:
1699712885

OSHPD Facility Number:
206361311

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 92,275	\$ 0	\$ 92,275	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,779	0	24,779	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	106,360	0	106,360	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 223,414	\$ 0	\$ 223,414	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 63,084	\$ 0	\$ 63,084	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,942	0	17,942	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,851	0	11,851	(Sch 4)
010		Housekeeping - Total	6300	\$ 92,877	\$ 0	\$ 92,877	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 12,416	\$ 0	\$ 12,416	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	32,095	0	32,095	(Sch 5)
025		Depreciation: Equipment	7140	17,932	0	17,932	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	10,483	0	10,483	(Sch 5)
040		Property Taxes	7300	21,693	0	21,693	(Sch 5)
045		Property Insurance	7400	22,709	0	22,709	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	702	0	702	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 434,321	\$ 0	\$ 434,321	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 14,070	\$ 0	\$ 14,070	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,959	0	5,959	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	82,978	0	82,978	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 103,007	\$ 0	\$ 103,007	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 159,711	\$ 0	\$ 159,711	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,785	0	47,785	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	131,806	0	131,806	(Sch 4)
065		Dietary - Total	6500	\$ 339,302	\$ 0	\$ 339,302	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,627	0	10,627	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,627	\$ 0	\$ 10,627	
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	16,348	0	16,348	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 16,348	\$ 0	\$ 16,348	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

NPI:
1699712885

OSHPD Facility Number:
206361311

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 299,169	\$ 0	\$ 299,169	(Sch 2)
080	.20-.39	Fringe Benefits	8200	72,738	0	72,738	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	52,852	0	52,852	(Sch 4)
080		Physical Therapy - Total	8200	\$ 424,759	\$ 0	\$ 424,759	
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	7,617	0	7,617	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 7,617	\$ 0	\$ 7,617	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 243,433	\$ 0	\$ 243,433	(Sch 2)
082	.20-.39	Fringe Benefits	8250	64,373	0	64,373	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	53,731	0	53,731	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 361,537	\$ 0	\$ 361,537	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 13,771	\$ 0	\$ 13,771	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,399	0	2,399	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	10,012	0	10,012	(Sch 4)
083		Speech Pathology - Total	8280	\$ 26,182	\$ 0	\$ 26,182	
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	240,414	0	240,414	(Sch 4)
085		Pharmacy - Total	8300	\$ 240,414	\$ 0	\$ 240,414	
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	20,561	0	20,561	(Sch 4)
090		Laboratory - Total	8400	\$ 20,561	\$ 0	\$ 20,561	
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	32,279	0	32,279	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 32,279	\$ 0	\$ 32,279	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

NPI:
1699712885

OSHPD Facility Number:
206361311

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,140,324	\$ 0	\$ 1,140,324	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,166,994	\$ 0	\$ 1,166,994	(Sch 2)
105	.20-.39	Fringe Benefits	6110	317,287	0	317,287	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	87,137	0	87,137	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,571,418	\$ 0	\$ 1,571,418	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

NPI:
1699712885

OSHPD Facility Number:
206361311

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,809	0	4,809 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,809	\$ 0	\$ 4,809
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,576,227	\$ 0	\$ 1,576,227
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 22,901	\$ 0	\$ 22,901 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,291	0	7,291 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	523	0	523 (Sch 4)
155		Social Services - Total	6600	\$ 30,715	\$ 0	\$ 30,715

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIMROCK VILLA CONVALESCENT HOSPITAL

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

NPI:
1699712885

OSHPD Facility Number:
206361311

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 50,387	\$ 0	\$ 50,387	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,442	0	14,442	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,936	0	3,936	(Sch 4)
160		Activities - Total	6700	\$ 68,765	\$ 0	\$ 68,765	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 258,655	\$ 0	\$ 258,655	(Sch 6)
165	.20-.39	Fringe Benefits	6900	65,032	0	65,032	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	281,776	0	281,776	(Sch 6)
165		Administration - Total	6900	\$ 605,463	\$ 0	\$ 605,463	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,962	\$ 0	\$ 29,962	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,998	0	8,998	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,980	0	2,980	(Sch 4)
166		Medical Records - Total	6900	\$ 41,940	\$ 0	\$ 41,940	
167		CDPH Licensing Fees	6900	\$ 15,846	\$ 0	\$ 15,846	(Sch 6)
168		Professional Liability Insurance	6900	\$ 57,056	\$ 0	\$ 57,056	(Sch 6)
169		Quality Assurance Fees	6900	\$ 290,645	\$ 0	\$ 290,645	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 35,171	\$ 0	\$ 35,171	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,728	0	9,728	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 44,899	\$ 0	\$ 44,899	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,155,329	\$ 0	\$ 1,155,329	
200		Total		\$ 4,748,510	\$ 0	\$ 4,748,510	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 246,552
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
RIMROCK VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1699712885		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$246,552	\$246,552

Provider Name							Fiscal Period	NPI		Adjustments
RIMROCK VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1699712885		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
2	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 November 11, 2013 Report Date: November 12, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	11,775	(422)	11,353
3	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	8	8

Provider Name							Fiscal Period			NPI		Adjustments
RIMROCK VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1699712885		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
4	Not Reported			1	14		Overpayments 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	\$12,306	\$12,306	