

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**MANTECA CARE AND REHABILITATION CENTER  
MANTECA, CALIFORNIA  
PROVIDER NUMBER: ZZR06216H AND  
NPI NUMBER: 1821082637**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

**Audits Section – Richmond  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Jimmy Le**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

September 19, 2011

Prema Thekkek, Owner  
Paksn, Inc.  
540 West Monte Vista  
Vacaville, CA 95688

In the Matter of:

PROVIDER: MANTECA CARE AND REHABILITATION CENTER  
PROVIDER NO. ZZR06216H AND NPI NO. 1821082637  
FISCAL PERIOD ENDED DECEMBER 31, 2008  
CASE NO. NF11-1208-153B-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated December 30, 2010 from the informal hearing, the following revisions are made to the Medi-Cal audit report dated May 27, 2010.

SUMMARY OF REVISIONS

	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 9,779,293	\$ 171.67
Revision	<u>0</u>	<u>0</u>
Revised Cost and Cost Per Day	\$ <u>9,779,293</u>	\$ <u>171.67</u>
 <u>MEDI-CAL OVERPAYMENTS</u>		
Audited Amount Due State		\$ 53,040
Revision		<u>(23,737)</u>
Revised Amount Due State		\$ <u>29,303</u>

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Prema Thekkek  
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If you have any questions in regard to this revision, you may call the Audits Section – Richmond (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

cc: Evie Correa, Chief  
Audit Review and Analysis Section  
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Timothy C. Stewart  
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## SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

## Provider Name:

MANTECA CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

## Provider Number:

ZZR06216H

## Provider NPI:

1821082637

## OSHPD Facility No.:

206390929

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 5,365,530	\$ 5,365,530	\$ 94.19
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 1,232,768	\$ 1,232,768	\$ 21.64
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ 1,156,265	\$ 1,156,265	\$ 20.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 102,124	\$ 102,124	\$ 1.79
5	Property Taxes (Sch. 5, Ln. 105)	\$ 32,729	\$ 32,729	\$ 0.57
6	Facility License Fees (Sch. 6, Ln. 105)	\$ 29,574	\$ 29,574	\$ 0.52
7	Liability Insurance (Sch. 6, Ln. 105)	\$ 181,949	\$ 181,949	\$ 3.19
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 25,422	\$ 25,422	\$ 0.45
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 401,864	\$ 401,864	\$ 7.05
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 1,251,068	\$ 1,251,068	\$ 21.96
11	Cost of Routine Service/Audited Total Costs	\$ 9,779,293	\$ 9,779,293	\$ 171.67
12	Total Patient Days	56,964	56,964	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.67	\$ 171.67	
14	Overpayments (Rev 1)	\$ 53,040	\$ 29,303	
<b>INTERMEDIATE CARE</b>				
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
16	Total Patient Days	0	0	
17	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
18	Overpayments	\$	\$ 0	
<b>MENTALLY DISORDERED</b>				
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
20	Total Patient Days	0	0	
21	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
22	Overpayments	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
24	Total Patient Days	0	0	
25	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
26	Overpayments	\$	\$ 0	
<b>ADULT SUBACUTE</b>				
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ 0	\$ 0	\$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ 0	\$ 0	\$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ 0	\$ 0	\$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ 0	\$ 0	\$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ 0	\$ 0	\$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	\$ 0	\$ 0	\$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ 0	\$ 0	\$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	\$ 0	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	\$ 0	\$ 0	\$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ 0	\$ 0	\$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$	\$ 0	

## SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

**Provider Name:**  
MANTECA CARE AND REHABILITATION CENTER

**Fiscal Period:**  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

**Provider Number:**  
ZZR06216H

**Provider NPI:**  
1821082637

**OSHPD Facility No.:**  
206390929

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
<b>PEDIATRIC SUBACUTE</b>				
41	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
42	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
43	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
44	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
45	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
46	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
47	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
48	Total Patient Days	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Overpayments	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility No.:  
206390929

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
5.00	Plant Operations and Maintenance				
10.00	Housekeeping				
60.00	Laundry and Linen				
65.00	Dietary				
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 132,549	\$ 132,549		
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	124,562		\$ 124,562	
165.00	Administration				
165.00	Medical Records				
170.00	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
75.00	Patient Supplies	73,844	0	0	\$ 73,844
77.00	Specialized Support Surfaces	N/A	0	0	0
80.00	Physical Therapy	538,756	0	0	538,756
81.00	Respiratory Therapy	0	0	0	0
82.00	Occupational Therapy	368,354	0	0	368,354
83.00	Speech Pathology	63,553	0	0	63,553
85.00	Pharmacy	330,130	0	0	330,130
90.00	Laboratory	74,837	0	0	74,837
95.00	Home Health Services	0	0	0	0
100.00	Other Ancillary Services	84,527	0	0	84,527
100.06	Subacute Ancillary Services	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105.00	Skilled Nursing Care	5,108,419	132,549	124,562	5,365,530 *
110.00	Intermediate Care	0	0	0	0 *
115.00	Mentally Disordered	0	0	0	0 *
120.00	Developmentally Disabled	0	0	0	0 *
125.00	Subacute Care	0	0	0	0 *
126.00	Subacute Care - Pediatrics	0	0	0	0 *
130.00	Hospice Inpatient Care	0	0	0	0 *
135.00	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
136.00	Residential Care	0	0	0	0
140.00	Beauty and Barber	16,171	0	0	16,171
145.00	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 6,915,702</b>	<b>\$ 132,549</b>	<b>\$ 124,562</b>	<b>\$ 6,915,702</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility Number:  
206390929

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
<b>GENERAL SERVICES</b>													
5.00	Plant Operations and Maintenance	\$ 114,615	\$ 114,615										
10.00	Housekeeping	322,672	1,544	\$ 324,216									
60.00	Laundry and Linen	130,913	2,612	7,488	\$ 141,013								
65.00	Dietary	440,746	3,566	10,224	0	\$ 454,535							
155.00	Social Services	N/A	1,712	4,907	0	0	\$ 6,619						
160.00	Activities	N/A	0	0	0	0	0	\$ -					
165.00	Administration	N/A	1,353	3,880	0	0	0	0		\$ 5,234	\$ 5,234		
165.00	Medical Records	159,992	1,331	3,817	0	0	0	0		165,140		\$ 165,140	
170.00	Inservice Education - Nursing	122,283	0	0	0	0	0	0	\$ 122,283				
<b>ANCILLARY SERVICES</b>													
75.00	Patient Supplies		0	0	0	0	0	0	0	0	41	1,304	\$ 1,345
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy		3,217	9,224	0	0	0	0	0	12,441	318	10,025	22,784
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy		3,217	9,224	0	0	0	0	0	12,441	222	7,017	19,680
83.00	Speech Pathology		190	545	0	0	0	0	0	735	37	1,152	1,924
85.00	Pharmacy		0	0	0	0	0	0	0	0	185	5,828	6,012
90.00	Laboratory		0	0	0	0	0	0	0	0	42	1,321	1,363
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	47	1,492	1,539
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105.00	Skilled Nursing Care		95,005	272,406	141,013	454,535	6,619	0	122,283	1,091,862	4,329	136,577	1,232,768 *
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0 *
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		868	2,499	0	0	0	0	0	3,368	13	424	3,805
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,291,221</b>	<b>\$ 114,615</b>	<b>\$ 324,216</b>	<b>\$ 141,013</b>	<b>\$ 454,535</b>	<b>\$ 6,619</b>	<b>\$ -</b>	<b>\$ 122,283</b>	<b>\$ 1,120,847</b>	<b>\$ 5,234</b>	<b>\$ 165,140</b>	<b>\$ 1,291,221</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR  
(DIRECT AND INDIRECT CARE)

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility Number:  
206390929

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
<b>GENERAL SERVICES</b>													
5.00	Plant Operations and Maintenance	\$ 403,540	\$ 403,540										
10.00	Housekeeping	38,443	5,435	\$ 43,878									
60.00	Laundry and Linen	23,935	9,195	1,013	\$ 34,144								
65.00	Dietary	340,621	12,554	1,384	0	\$ 354,559							
155.00	Social Services	448	6,026	664	0	0	\$ 7,138						
160.00	Activities	7,070	0	0	0	0	0	\$ 7,070					
165.00	Administration	N/A	4,765	525	0	0	0	0		\$ 5,290	\$ 5,290		
165.00	Medical Records	0	4,687	517	0	0	0	0		5,203		\$ 5,203	
170.00	Inservice Education - Nursing	1,107	0	0	0	0	0	0	\$ 1,107				
<b>ANCILLARY SERVICES</b>													
75.00	Patient Supplies	0	0	0	0	0	0	0	0	0	42	41	\$ 83
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy	0	11,327	1,248	0	0	0	0	0	12,575	321	316	13,212
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy	0	11,327	1,248	0	0	0	0	0	12,575	225	221	13,021
83.00	Speech Pathology	0	670	74	0	0	0	0	0	743	37	36	817
85.00	Pharmacy	0	0	0	0	0	0	0	0	0	187	184	370
90.00	Laboratory	0	0	0	0	0	0	0	0	0	42	42	84
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	48	47	95
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105.00	Skilled Nursing Care	372,205	334,498	36,866	34,144	354,559	7,138	7,070	1,107	1,147,586	4,375	4,303	1,156,265
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		3,058	338	0	0	0	0	0	3,396	14	13	3,423
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,187,369</b>	<b>\$ 403,540</b>	<b>\$ 43,878</b>	<b>\$ 34,144</b>	<b>\$ 354,559</b>	<b>\$ 7,138</b>	<b>\$ 7,070</b>	<b>\$ 1,107</b>	<b>\$ 1,176,875</b>	<b>\$ 5,290</b>	<b>\$ 5,203</b>	<b>\$ 1,187,369</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility Number:  
206390929

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 109,852	76%							
	Property Tax (line 40)	35,206	24%	\$ 145,058						
5.00	Plant Operations and Maintenance			1,099	\$ 1,099					
10.00	Housekeeping			1,939	15	\$ 1,954				
60.00	Laundry and Linen			3,280	25	45	\$ 3,351			
65.00	Dietary			4,479	34	62	0	\$ 4,574		
155.00	Social Services			2,150	16	30	0	0	\$ 2,196	
160.00	Activities			0	0	0	0	0	0	\$ -
165.00	Administration			1,700	13	23	0	0	0	0
165.00	Medical Records			1,672	13	23	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
75.00	Patient Supplies			0	0	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			4,041	31	56	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			4,041	31	56	0	0	0	0
83.00	Speech Pathology			239	2	3	0	0	0	0
85.00	Pharmacy			0	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105.00	Skilled Nursing Care			119,332	911	1,641	3,351	4,574	2,196	0
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			1,087	8	15	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 145,058</b>	<b>100%</b>	<b>\$ 145,058</b>	<b>\$ 1,099</b>	<b>\$ 1,954</b>	<b>\$ 3,351</b>	<b>\$ 4,574</b>	<b>\$ 2,196</b>	<b>\$ -</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility Number:  
206390929

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 76% Of Total	Property Tax 24% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 109,852	76%							
	Property Tax (line 40)	35,206	24%							
5.00	Plant Operations and Maintenance									
10.00	Housekeeping									
60.00	Laundry and Linen									
65.00	Dietary									
155.00	Social Services									
160.00	Activities									
165.00	Administration				\$ 1,736	\$ 1,736				
165.00	Medical Records				1,708		\$ 1,708			
170.00	Inservice Education - Nursing			\$ -						
<b>ANCILLARY SERVICES</b>										
75.00	Patient Supplies			0	0	14	13	\$ 27	\$ 21	\$ 7
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			0	4,127	105	104	4,336	3,284	1,052
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	4,127	74	73	4,274	3,236	1,037
83.00	Speech Pathology			0	244	12	12	268	203	65
85.00	Pharmacy			0	0	61	60	122	92	29
90.00	Laboratory			0	0	14	14	28	21	7
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	16	15	31	24	8
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105.00	Skilled Nursing Care			0	132,005	1,436	1,412	134,854	102,124	32,729
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			0	1,110	4	4	1,119	847	272
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 145,058</b>	<b>100%</b>	<b>\$ -</b>	<b>\$ 141,614</b>	<b>\$ 1,736</b>	<b>\$ 1,708</b>	<b>\$ 145,058</b>	<b>\$ 109,852</b>	<b>\$ 35,206</b>

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility Number:  
206390929

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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. 66% of Total	DHS Licensing Fees 2% of Total	Liability Insurance 10% of Total	Caregiver Training 1% of Total	Quality Assur. Fees 21% of Total
<b>GENERAL SERVICES</b>														
45.00	Property Insurance	\$ 10,840												
55.00	Interest-Other	3,653												
165.00	Administration (Salaries & Wages, Fringe Benefits, and Other - Nonlabor - excludes lines 165.03 - 165.10)	1,498,214												
	Total Costs Allocable as Administration	1,512,707	66%											
165.07	Facility License Fees	35,759	2%											
165.08	Liability Insurance	220,000	10%											
165.09	Caregiver Training	30,738	1%											
165.10	Quality Assurance Fees	485,907	21%											
	Total	2,285,111	100%						\$ 2,285,111					
<b>ANCILLARY SERVICES</b>														
75.00	Patient Supplies			\$ 73,844	\$ -	\$ -	\$ -	\$ 73,844	18,038	\$ 11,941	\$ 282	\$ 1,737	\$ 243	\$ 3,836
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy			538,756	12,441	12,575	4,127	567,899	138,718	91,829	2,171	13,355	1,866	29,497
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			368,354	12,441	12,575	4,127	397,497	97,095	64,275	1,519	9,348	1,306	20,646
83.00	Speech Pathology			63,553	735	743	244	65,276	15,945	10,555	250	1,535	214	3,390
85.00	Pharmacy			330,130	0	0	0	330,130	80,639	53,382	1,262	7,764	1,085	17,147
90.00	Laboratory			74,837	0	0	0	74,837	18,280	12,101	286	1,760	246	3,887
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			84,527	0	0	0	84,527	20,647	13,668	323	1,988	278	4,390
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105.00	Skilled Nursing Care			5,365,530	1,091,862	1,147,586	132,005	7,736,983	1,889,876	1,251,068	29,574	181,949	25,422	401,864
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			16,171	3,368	3,396	1,110	24,045	5,873	3,888	92	565	79	1,249
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,285,111		\$ 6,915,702	\$ 1,120,847	\$ 1,176,875	\$ 141,614	\$ 9,355,038	\$ 2,285,111					
	Total Administrative Costs							\$ 2,285,111		\$ 1,512,707	\$ 35,759	\$ 220,000	\$ 30,738	\$ 485,907
	Unit Cost Multiplier							0.24426527						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 170,374	\$ 10,494	\$ 3,444	\$ 184,312						
	TOTAL FACILITY COSTS							\$ 11,824,461						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility Number:  
206390929

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
5	Plant Operations and Maintenance	276									
10	Housekeeping	487	487								
60	Laundry and Linen	824	824	824							
65	Dietary	1,125	1,125	1,125							
155	Social Services	540	540	540							
160	Activities										
165	Administration	427	427	427							
165	Medical Records	420	420	420							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
75	Patient Supplies									73,844	73,844
77	Specialized Support Surfaces									0	0
80	Physical Therapy	1,015	1,015	1,015						567,899	567,899
81	Respiratory Therapy									0	0
82	Occupational Therapy	1,015	1,015	1,015						397,497	397,497
83	Speech Pathology	60	60	60						65,276	65,276
85	Pharmacy									330,130	330,130
90	Laboratory									74,837	74,837
95	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						84,527	84,527
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	29,975	29,975	29,975	325,223	168,801	5,480,624	5,480,624	5,480,624	7,736,983	7,736,983
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						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>										
136	Residential Care									0	0
140	Beauty and Barber	273	274	275						24,045	24,045
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	36,437	36,162	35,676	325,223	168,801	5,480,624	5,480,624	5,480,624	9,355,038	9,355,038
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 132,549 0.02418502	\$ 124,562 0.022727704			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 114,615 3.16948731	\$ 324,216 9.08777723	\$ 141,013 0.43358860	\$ 454,535 2.69272944	\$ 6,619 0.00120770	\$ - 0.00000000	\$ 122,283 0.02231188	\$ 5,234 0.00055947	\$ 165,140 0.01765253
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 403,540 11.15922792	\$ 43,878 1.22988967	\$ 34,144 0.10498530	\$ 354,559 2.10045413	\$ 7,138 0.00130243	\$ 7,070 0.00129000	\$ 1,107 0.00020198	\$ 5,290 0.00056549	\$ 5,203 0.00055622
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 145,058 3.98106321	\$ 1,099 0.03038475	\$ 1,954 0.05475881	\$ 3,351 0.01030233	\$ 4,574 0.02709986	\$ 2,196 0.00040064	\$ - 0.00000000	\$ - 0.00000000	\$ 1,736 0.00018560	\$ 1,708 0.00018256

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility Number:  
206390929

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
5.00		Plant Operations and Maintenance	6200	\$ 0	\$ 0	\$ 0	\$ 0	
5.01	.01-.19	Salaries and Wages	6200	81,359	0	81,359	0	81,359 (Sch 3)
5.02	.20-.39	Fringe Benefits	6200	33,256	0	33,256	0	33,256 (Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0 (Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	403,540	0	403,540	0	403,540 (Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	\$ 518,155	\$ 0	\$ 518,155	\$ 0	\$ 518,155
10.00		Housekeeping	6300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.01	.01-.19	Salaries and Wages	6300	220,617	0	220,617	0	220,617 (Sch 3)
10.02	.20-.39	Fringe Benefits	6300	102,055	0	102,055	0	102,055 (Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0 (Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	38,443	0	38,443	0	38,443 (Sch 4)
10.05		Housekeeping - Total	6300	\$ 361,115	\$ 0	\$ 361,115	\$ 0	\$ 361,115
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	7,348	0	7,348	0	7,348 (Sch 5)
25.00		Depreciation: Equipment	7140	36,859	0	36,859	0	36,859 (Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0	0	0	0	0 (Sch 5)
35.00		Leases and Rentals	7200	65,645	0	65,645	0	65,645 (Sch 5)
40.00		Property Taxes	7300	35,206	0	35,206	0	35,206 (Sch 5)
45.00		Property Insurance	7400	10,840	0	10,840	0	10,840 (Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0	0	0	0	0 (Sch 5)
55.00		Interest-Other	7600	3,653	0	3,653	0	3,653 (Sch 6)
57.00		<b>Subtotal 005 - 055</b>		\$ 1,038,821	\$ 0	\$ 1,038,821	\$ 0	\$ 1,038,821
60.00		Laundry and Linen	6400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
60.01	.01-.19	Salaries and Wages	6400	94,662	0	94,662	0	94,662 (Sch 3)
60.02	.20-.39	Fringe Benefits	6400	36,251	0	36,251	0	36,251 (Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0 (Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	23,935	0	23,935	0	23,935 (Sch 4)
60.05		Laundry and Linen - Total	6400	\$ 154,848	\$ 0	\$ 154,848	\$ 0	\$ 154,848
65.00		Dietary	6500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
65.01	.01-.19	Salaries and Wages	6500	323,183	0	323,183	0	323,183 (Sch 3)
65.02	.20-.39	Fringe Benefits	6500	117,563	0	117,563	0	117,563 (Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0 (Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	340,621	0	340,621	0	340,621 (Sch 4)
65.05		Dietary - Total	6500	\$ 781,367	\$ 0	\$ 781,367	\$ 0	\$ 781,367
70.00		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		<b>Ancillary Services (Note 1)</b>						
75.00		Patient Supplies	8100	\$ 73,844	\$ 0	\$ 73,844	\$ 0	\$ 73,844 (Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0 (Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0 (Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0 (Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0 (Sch 4)
75.05		Patient Supplies - Total	8100	\$ 73,844	\$ 0	\$ 73,844	\$ 0	\$ 73,844
77.00		Specialized Support Surfaces	8150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 4)
80.00		Physical Therapy	8200	\$ 538,756	\$ 0	\$ 538,756	\$ 0	\$ 538,756 (Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0 (Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0 (Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0 (Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0 (Sch 4)
80.05		Physical Therapy - Total	8200	\$ 538,756	\$ 0	\$ 538,756	\$ 0	\$ 538,756
81.00		Respiratory Therapy	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0 (Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0 (Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0 (Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0 (Sch 4)
81.05		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility Number:  
206390929

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
82.00		Occupational Therapy	8250	\$ 368,354	\$ 0	\$ 368,354	\$ 0	\$ 368,354 (Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0 (Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0 (Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0 (Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0 (Sch 4)
82.05		Occupational Therapy - Total	8250	\$ 368,354	\$ 0	\$ 368,354	\$ 0	\$ 368,354
83.00		Speech Pathology	8280	\$ 63,553	\$ 0	\$ 63,553	\$ 0	\$ 63,553 (Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0 (Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0 (Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0 (Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0 (Sch 4)
83.05		Speech Pathology - Total	8280	\$ 63,553	\$ 0	\$ 63,553	\$ 0	\$ 63,553
85.00		Pharmacy	8300	\$ 330,130	\$ 0	\$ 330,130	\$ 0	\$ 330,130 (Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0 (Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0 (Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0 (Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0 (Sch 4)
85.05		Pharmacy - Total	8300	\$ 330,130	\$ 0	\$ 330,130	\$ 0	\$ 330,130
90.00		Laboratory	8400	\$ 74,837	\$ 0	\$ 74,837	\$ 0	\$ 74,837 (Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0 (Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0 (Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0 (Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0 (Sch 4)
90.05		Laboratory - Total	8400	\$ 74,837	\$ 0	\$ 74,837	\$ 0	\$ 74,837
95.00		Home Health Services	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0 (Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0 (Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0 (Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0 (Sch 4)
95.05		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100.00		Other Ancillary Services	8900	\$ 84,527	\$ 0	\$ 84,527	\$ 0	\$ 84,527 (Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0 (Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0 (Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0 (Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0 (Sch 4)
100.05		Other Ancillary Services - Total	8900	\$ 84,527	\$ 0	\$ 84,527	\$ 0	\$ 84,527
100.06		Subacute Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0 (Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0 (Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0 (Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0 (Sch 4)
100.11		Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100.12		Subacute Pediatrics Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
101.00		<b>Subtotal 075 - 100.12</b>		\$ 1,534,001	\$ 0	\$ 1,534,001	\$ 0	\$ 1,534,001
		<b>Routine Services</b>						
105.00		Skilled Nursing Care	6110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
105.01	.01-.19	Salaries and Wages	6110	3,795,516	0	3,795,516	0	3,795,516 (Sch 2)
105.02	.20-.39	Fringe Benefits	6110	1,312,903	0	1,312,903	0	1,312,903 (Sch 2)
105.03	.49	Agency Staff	6110	0	0	0	0	0 (Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	372,205	0	372,205	0	372,205 (Sch 4)
105.05		Skilled Nursing Care - Total	6110	\$ 5,480,624	\$ 0	\$ 5,480,624	\$ 0	\$ 5,480,624
110.00		Intermediate Care	6120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
115.00		Mentally Disordered	6130	0	0	0	0	0 (Sch 2)
120.00		Developmentally Disabled	6140	0	0	0	0	0 (Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:  
MANTECA CARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZR06216H

Provider NPI:  
1821082637

OSHPD Facility Number:  
206390929

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
125.00		Subacute Care	6150	\$ 0	\$ 0	\$ 0	\$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	\$ 0	
126.00		Subacute Care - Pediatrics	6160	\$ 0	\$ 0	\$ 0	\$ 0	
130.00		Hospice Inpatient Care	6180	0	0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0	0	0	0	(Sch 2)
		<b>Other Nonreimbursable</b>						
136.00		Residential Care	9100	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
140.00		Beauty and Barber	8900	16,171	16,171	0	16,171	(Sch 2)
145.00		Other Nonreimbursable	9100	0	0	0	0	(Sch 2)
146.00		<b>Subtotal 105 - 145</b>		\$ 5,496,795	\$ 0	\$ 5,496,795	\$ 0	\$ 5,496,795
155.00		Social Services	6600	\$ 0	\$ 0	\$ 0	\$ 0	
155.01	.01-.19	Salaries and Wages	6600	101,470	0	101,470	0	101,470 (Sch 2)
155.02	.20-.39	Fringe Benefits	6600	31,079	0	31,079	0	31,079 (Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0 (Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	448	0	448	0	448 (Sch 4)
155.05		Social Services - Total	6600	\$ 132,997	\$ 0	\$ 132,997	\$ 0	\$ 132,997
160.00		Activities	6700	\$ 0	\$ 0	\$ 0	\$ 0	
160.01	.01-.19	Salaries and Wages	6700	85,556	0	85,556	0	85,556 (Sch 2)
160.02	.20-.39	Fringe Benefits	6700	39,006	0	39,006	0	39,006 (Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0 (Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	7,070	0	7,070	0	7,070 (Sch 4)
160.05		Activities - Total	6700	\$ 131,632	\$ 0	\$ 131,632	\$ 0	\$ 131,632
165.00		Administration	6900	\$ 0	\$ 0	\$ 0	\$ 0	
165.01	.01-.19	Salaries and Wages	6900	395,683	0	395,683	0	395,683 (Sch 6)
165.02	.20-.39	Fringe Benefits	6900	199,160	0	199,160	0	199,160 (Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	127,152	0	127,152	0	127,152 (Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	32,840	0	32,840	0	32,840 (Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0 (Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	0	0 (Sch 4)
165.07		Facility License Fees	6900	35,759	0	35,759	0	35,759 (Sch 6)
165.08		Liability Insurance	6900	220,000	0	220,000	0	220,000 (Sch 6)
165.09		Caregiver Training	6900	30,738	0	30,738	0	30,738 (Sch 6)
165.10		Quality Assurance Fees	6900	485,907	0	485,907	0	485,907 (Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	903,371	0	903,371	0	903,371 (Sch 6)
165.12		Administration - Total	6900	\$ 2,430,610	\$ 0	\$ 2,430,610	\$ 0	\$ 2,430,610
170.00		Inservice Education - Nursing	6800	\$ 0	\$ 0	\$ 0	\$ 0	
170.01	.01-.19	Salaries and Wages	6800	89,740	0	89,740	0	89,740 (Sch 3)
170.02	.20-.39	Fringe Benefits	6800	32,543	0	32,543	0	32,543 (Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0 (Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	1,107	0	1,107	0	1,107 (Sch 4)
170.05		Inservice Education - Nursing - Total	6800	\$ 123,390	\$ 0	\$ 123,390	\$ 0	\$ 123,390
171.00		<b>Subtotal 155 - 170.05</b>		\$ 2,818,629	\$ 0	\$ 2,818,629	\$ 0	\$ 2,818,629
175.00		<b>Total</b>		\$ 11,824,461	\$ 0	\$ 11,824,461	\$ 0	\$ 11,824,461

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.













Provider Name				Fiscal Period				Provider Number		Revision
MANTECA CARE AND REHABILITATION CENTER				JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR06216H		1
Report References										
Audit Report			Revised Report			Explanation of Revision				
Rev. No.	Sch	Line	Col.	Sch	Line					As Audited
<u>REVISION TO OTHER MATTERS</u>										
1	1	14.00		1	14.00	Medi-Cal Overpayments To revise Medi-Cal overpayments in accordance with the Report of Findings from the informal appeal dated December 30, 2010, Case No. NF11-1208-153B-CM, Issue No. 4.	\$53,040	(\$23,737)	\$29,303	