

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BAY VIEW NURSING AND REHABILITATION CENTER  
ALAMEDA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1578657185**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

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

**Section Chief: Michael Harrold  
Auditor: Sandy Feng**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 24, 2013

Donna Dornbrook  
Corporate Director of Reimbursement  
Kindred Healthcare, Inc.  
680 South Fourth Street  
Louisville, Kentucky 40202

BAY VIEW NURSING AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1578657185  
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$9,943, which resulted from Medi-Cal overpayments
3. Allocation of Home Office Cost

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

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

Donna Dornbrook  
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

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

## Provider Name:

BAY VIEW NURSING AND REHABILITATION CENTER

## Fiscal Period:

JULY 1, 2010 THROUGH JUNE 30, 2011

## Provider NPI:

1578657185

## OSHPD Facility No.:

206010952

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 6,964,861	\$ 128.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,493,827	\$ 27.46
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,100,479	\$ 20.23
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,570,745	\$ 28.88
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 132,138	\$ 2.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 38,364	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 45,810	\$ 0.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 571,763	\$ 10.51
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,490,895	\$ 27.41
11	Cost of Routine Service/Audited Total Costs	\$ 13,409,046.00	\$ 13,408,882	\$ 246.52
12	Total Patient Days (Adj 9)	54,379	54,393	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 246.59	\$ 246.52	
14	Overpayments (Adj 11,12,13)	\$ 0	\$ (9,943)	
15	Medi-Cal Days (Adj 10)	36,432	36,399	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
BAY VIEW NURSING AND REHABILITATION CENTER

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1578657185

**OSHPD Facility No.:**  
206010952

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578657185

OSHPD Facility No.:  
206010952

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 167,230	\$ 167,230		
160	Activities	201,782		\$ 201,782	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	11,213	0	0	11,213
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	64,065	0	0	64,065
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	6,595,849	167,230	201,782	6,964,861
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 7,040,139</b>	<b>\$ 167,230</b>	<b>\$ 201,782</b>	<b>\$ 7,040,139</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 113,008	\$ 113,008										
010	Housekeeping	318,318	1,409	\$ 319,727									
060	Laundry and Linen	205,912	829	2,376	\$ 209,117								
065	Dietary	675,694	15,444	44,246	0	\$ 735,383							
155	Social Services	N/A	653	1,871	0	0	\$ 2,524						
160	Activities	N/A	391	1,120	0	0	0	\$ 1,511					
165	Administration	N/A	4,512	12,926	0	0	0	0		\$ 17,438	\$ 17,438		
166	Medical Records	139,766	1,457	4,173	0	0	0	0		145,396		\$ 145,396	
170	Inservice Education - Nursing	91,240	1,173	3,361	0	0	0	0	\$ 95,774				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies		284	813	0	0	0	0	0	1,096	101	843	\$ 2,040
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,196	6,291	0	0	0	0	0	8,487	970	8,083	17,540
081	Respiratory Therapy		0	0	0	0	0	0	0	0	84	697	781
082	Occupational Therapy		1,861	5,331	0	0	0	0	0	7,191	829	6,913	14,933
083	Speech Pathology		322	923	0	0	0	0	0	1,246	292	2,432	3,969
085	Pharmacy		0	0	0	0	0	0	0	0	622	5,184	5,805
090	Laboratory		0	0	0	0	0	0	0	0	181	1,512	1,694
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	141	1,176	1,317
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>												
105	Skilled Nursing Care		82,013	234,967	209,117	735,383	2,524	1,511	95,774	1,361,290	14,194	118,343	1,493,827 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		301	862	0	0	0	0	0	1,163	21	171	1,354
145	Other Nonreimbursable		163	468	0	0	0	0	0	631	5	42	678
	<b>TOTAL</b>	\$ 1,543,938	\$ 113,008	\$ 319,727	\$ 209,117	\$ 735,383	\$ 2,524	\$ 1,511	\$ 95,774	\$ 1,381,104	\$ 17,438	\$ 145,396	\$ 1,543,938

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 397,809	\$ 397,809										
010	Housekeeping	42,145	4,961	\$ 47,106									
060	Laundry and Linen	42,912	2,919	350	\$ 46,181								
065	Dietary	418,897	54,364	6,519	0	\$ 479,780							
155	Social Services	957	2,299	276	0	0	\$ 3,532						
160	Activities	4,172	1,377	165	0	0	0	\$ 5,714					
165	Administration	N/A	15,883	1,905	0	0	0	0		\$ 17,787	\$ 17,787		
166	Medical Records	10,108	5,128	615	0	0	0	0		15,851		\$ 15,851	
170	Inservice Education - Nursing	40	4,130	495	0	0	0	0	\$ 4,665				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	60,519	998	120	0	0	0	0	0	61,637	103	92	\$ 61,832
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	700,342	7,730	927	0	0	0	0	0	708,998	989	881	710,869
081	Respiratory Therapy	865	0	0	0	0	0	0	0	865	85	76	1,026
082	Occupational Therapy	599,312	6,550	785	0	0	0	0	0	606,647	846	754	608,246
083	Speech Pathology	218,829	1,134	136	0	0	0	0	0	220,100	298	265	220,662
085	Pharmacy	482,852	0	0	0	0	0	0	0	482,852	634	565	484,051
090	Laboratory	140,858	0	0	0	0	0	0	0	140,858	185	165	141,208
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	109,541	0	0	0	0	0	0	0	109,541	144	128	109,813
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	209,908	288,702	34,618	46,181	479,780	3,532	5,714	4,665	1,073,100	14,478	12,901	1,100,479 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	8,729	1,059	127	0	0	0	0	0	9,915	21	19	9,954
145	Other Nonreimbursable	0	575	69	0	0	0	0	0	644	5	5	653
	<b>TOTAL</b>	<b>\$ 3,448,795</b>	<b>\$ 397,809</b>	<b>\$ 47,106</b>	<b>\$ 46,181</b>	<b>\$ 479,780</b>	<b>\$ 3,532</b>	<b>\$ 5,714</b>	<b>\$ 4,665</b>	<b>\$ 3,415,157</b>	<b>\$ 17,787</b>	<b>\$ 15,851</b>	<b>\$ 3,448,795</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,663,726	92%							
	Property Tax (line 40)	139,960	8%	\$ 1,803,686						
005	Plant Operations and Maintenance			31,867	\$ 31,867					
010	Housekeeping			22,098	397	\$ 22,495				
060	Laundry and Linen			13,003	234	167	\$ 13,404			
065	Dietary			242,135	4,355	3,113	0	\$ 249,603		
155	Social Services			10,241	184	132	0	0	\$ 10,556	
160	Activities			6,131	110	79	0	0	0	\$ 6,320
165	Administration			70,741	1,272	909	0	0	0	0
166	Medical Records			22,839	411	294	0	0	0	0
170	Inservice Education - Nursing			18,393	331	236	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,447	80	57	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			34,427	619	443	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			29,172	525	375	0	0	0	0
083	Speech Pathology			5,053	91	65	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			1,285,864	23,127	16,532	13,404	249,603	10,556	6,320
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,716	85	61	0	0	0	0
145	Other Nonreimbursable			2,560	46	33	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,803,686</b>	<b>100%</b>	<b>\$ 1,803,686</b>	<b>\$ 31,867</b>	<b>\$ 22,495</b>	<b>\$ 13,404</b>	<b>\$ 249,603</b>	<b>\$ 10,556</b>	<b>\$ 6,320</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

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 92% Of Total	Property Tax 8% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,663,726	92%							
	Property Tax (line 40)	139,960	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 72,923	\$ 72,923				
166	Medical Records				23,544		\$ 23,544			
170	Inservice Education - Nursing			\$ 18,960						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,584	423	137	\$ 5,143	\$ 4,744	\$ 399
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	35,489	4,054	1,309	40,852	37,682	3,170
081	Respiratory Therapy			0	0	350	113	462	427	36
082	Occupational Therapy			0	30,072	3,467	1,119	34,658	31,969	2,689
083	Speech Pathology			0	5,209	1,220	394	6,822	6,293	529
085	Pharmacy			0	0	2,600	839	3,439	3,172	267
090	Laboratory			0	0	758	245	1,003	925	78
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	590	190	780	720	61
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			18,960	1,624,366	59,354	19,163	1,702,883	1,570,745	132,138
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,862	86	28	4,975	4,589	386
145	Other Nonreimbursable			0	2,639	21	7	2,667	2,460	207
	<b>TOTAL</b>	\$ 1,803,686	100%	\$ 18,960	\$ 1,707,220	\$ 72,923	\$ 23,544	\$ 1,803,686	\$ 1,663,726	\$ 139,960

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

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. 69% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 20,014												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,811,700												
	Total Costs Allocable as Administration	1,831,714	69%											
167	CDPH Licensing Fees	47,134	2%											
168	Professional Liability Insurance	56,282	2%											
169	Quality Assurance Fees	702,468	27%											
174	Caregiver Training	0	0%											
	Total	2,637,598	100%						\$ 2,637,598					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 11,213	\$ 1,096	\$ 61,637	\$ 4,584	\$ 78,530	15,294	\$ 10,621	\$ 273	\$ 326	\$ 4,073	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	8,487	708,998	35,489	752,974	146,640	101,836	2,620	3,129	39,055	0
081	Respiratory Therapy			64,065	0	865	0	64,930	12,645	8,781	226	270	3,368	0
082	Occupational Therapy			0	7,191	606,647	30,072	643,910	125,400	87,086	2,241	2,676	33,398	0
083	Speech Pathology			0	1,246	220,100	5,209	226,554	44,121	30,640	788	941	11,751	0
085	Pharmacy			0	0	482,852	0	482,852	94,035	65,304	1,680	2,007	25,044	0
090	Laboratory			0	0	140,858	0	140,858	27,432	19,050	490	585	7,306	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	109,541	0	109,541	21,333	14,815	381	455	5,682	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			6,964,861	1,361,290	1,073,100	1,624,366	11,023,618	2,146,832	1,490,895	38,364	45,810	571,763	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,163	9,915	4,862	15,939	3,104	2,156	55	66	827	0
145	Other Nonreimbursable			0	631	644	2,639	3,914	762	529	14	16	203	0
	<b>SUBTOTAL</b>	\$ 2,637,598		\$ 7,040,139	\$ 1,381,104	\$ 3,415,157	\$ 1,707,220	\$ 13,543,620	\$ 2,637,598					
	Total Administrative Costs							\$ 2,637,598		\$ 1,831,714	\$ 47,134	\$ 56,282	\$ 702,468	\$ -
	Unit Cost Multiplier							0.19474838						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 162,834	\$ 33,638	\$ 96,466	\$ 292,938							
	<b>TOTAL FACILITY COSTS</b>							\$ 16,474,156						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 2,8)	Hskpng (SQ FT) 10 (Adj 2,8)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	473									
010	Housekeeping	328	328								
060	Laundry and Linen	193	193	193							
065	Dietary	3,594	3,594	3,594							
155	Social Services	152	152	152							
160	Activities	91	91	91							
165	Administration	1,050	1,050	1,050							
166	Medical Records	339	339	339							
170	Inservice Education - Nursing	273	273	273							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	66	66	66						78,530	78,530
077	Specialized Support Surfaces									0	0
080	Physical Therapy	511	511	511						752,974	752,974
081	Respiratory Therapy									64,930	64,930
082	Occupational Therapy	433	433	433						643,910	643,910
083	Speech Pathology	75	75	75						226,554	226,554
085	Pharmacy									482,852	482,852
090	Laboratory									140,858	140,858
095	Home Health Services									0	0
100	Other Ancillary Services									109,541	109,541
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	19,086	19,086	19,086	107,138	160,707	6,805,757	6,805,757	6,805,757	11,023,618	11,023,618
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	70	70	70						15,939	15,939
145	Other Nonreimbursable	38	38	38						3,914	3,914
	<b>TOTAL STATISTICS</b>	<b>26,772</b>	<b>26,299</b>	<b>25,971</b>	<b>107,138</b>	<b>160,707</b>	<b>6,805,757</b>	<b>6,805,757</b>	<b>6,805,757</b>	<b>13,543,620</b>	<b>13,543,620</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 167,230	\$ 201,782			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.024571844	0.029648722			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 113,008	\$ 319,727	\$ 209,117	\$ 735,383	\$ 2,524	\$ 1,511	\$ 95,774	\$ 17,438	\$ 145,396
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		4.29704552	12.31094032	1.95185034	4.57592452	0.00037092	0.00022207	0.01407250	0.00128757	0.01073540
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 397,809	\$ 47,106	\$ 46,181	\$ 479,780	\$ 3,532	\$ 5,714	\$ 4,665	\$ 17,787	\$ 15,851
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		15.12639264	1.81380990	0.43104649	2.98543366	0.00051896	0.00083952	0.00068540	0.00131333	0.00117035
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,803,686	\$ 31,867	\$ 22,495	\$ 13,404	\$ 249,603	\$ 10,556	\$ 6,320	\$ 18,960	\$ 72,923	\$ 23,544
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	67.37210519	1.21171930	0.86617745	0.12510828	1.55315765	0.00155110	0.00092862	0.00278586	0.00538427	0.00173835

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

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	\$ 70,727	\$ 0	\$ 70,727	(Sch 3)
005	.20-.39	Fringe Benefits	6200	42,507	(226)	42,281	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	397,809	0	397,809	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 511,043	\$ (226)	\$ 510,817	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	318,318	0	318,318	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	42,145	0	42,145	(Sch 4)
010		Housekeeping - Total	6300	\$ 360,463	\$ 0	\$ 360,463	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 378	\$ 0	\$ 378	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	138,476	0	138,476	(Sch 5)
025		Depreciation: Equipment	7140	26,364	0	26,364	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,551	0	2,551	(Sch 5)
035		Leases and Rentals	7200	1,495,957	0	1,495,957	(Sch 5)
040		Property Taxes	7300	146,545	(6,585)	139,960	(Sch 5)
045		Property Insurance	7400	20,014	0	20,014	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,701,791	\$ (6,811)	\$ 2,694,980	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	205,912	0	205,912	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	42,912	0	42,912	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 248,824	\$ 0	\$ 248,824	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 571,210	\$ (105,028)	\$ 466,182	(Sch 3)
065	.20-.39	Fringe Benefits	6500	258,954	(49,442)	209,512	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	266,255	152,642	418,897	(Sch 4)
065		Dietary - Total	6500	\$ 1,096,419	\$ (1,828)	\$ 1,094,591	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 7,892	\$ 0	\$ 7,892	(Sch 2)
075	.20-.39	Fringe Benefits	8100	3,321	0	3,321	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	60,519	0	60,519	(Sch 4)
075		Patient Supplies - Total	8100	\$ 71,732	\$ 0	\$ 71,732	
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:  
BAY VIEW NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

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	700,342	0	700,342	(Sch 4)
080		Physical Therapy - Total	8200	\$ 700,342	\$ 0	\$ 700,342	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 49,386	\$ 0	\$ 49,386	(Sch 2)
081	.20-.39	Fringe Benefits	8220	14,679	0	14,679	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	865	0	865	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 64,930	\$ 0	\$ 64,930	
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	599,312	0	599,312	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 599,312	\$ 0	\$ 599,312	
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	218,829	0	218,829	(Sch 4)
083		Speech Pathology - Total	8280	\$ 218,829	\$ 0	\$ 218,829	
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	482,852	0	482,852	(Sch 4)
085		Pharmacy - Total	8300	\$ 482,852	\$ 0	\$ 482,852	
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	140,858	0	140,858	(Sch 4)
090		Laboratory - Total	8400	\$ 140,858	\$ 0	\$ 140,858	
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	109,541	0	109,541	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 109,541	\$ 0	\$ 109,541	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

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		\$ 2,388,396	\$ 0	\$ 2,388,396	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,687,399	\$ (36,015)	\$ 4,651,384	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,962,351	(30,101)	1,932,250	(Sch 2)
105	.49	Agency Staff	6110	12,215	0	12,215	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	209,908	0	209,908	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,871,873	\$ (66,116)	\$ 6,805,757	
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:  
BAY VIEW NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	8,729	0	8,729 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,729	\$ 0	\$ 8,729
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 6,880,602	\$ (66,116)	\$ 6,814,486
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 113,453	\$ 0	\$ 113,453 (Sch 2)
155	.20-.39	Fringe Benefits	6600	54,140	(363)	53,777 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	957	0	957 (Sch 4)
155		Social Services - Total	6600	\$ 168,550	\$ (363)	\$ 168,187

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

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	\$ 131,452	\$ 0	\$ 131,452	(Sch 2)
160	.20-.39	Fringe Benefits	6700	70,751	(421)	70,330	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,172	0	4,172	(Sch 4)
160		Activities - Total	6700	\$ 206,375	\$ (421)	\$ 205,954	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 494,178	\$ 36,015	\$ 530,193	(Sch 6)
165	.20-.39	Fringe Benefits	6900	142,687	33,130	175,817	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,042,128	63,562	1,105,690	(Sch 6)
165		Administration - Total	6900	\$ 1,678,993	\$ 132,707	\$ 1,811,700	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 91,868	\$ 0	\$ 91,868	(Sch 3)
166	.20-.39	Fringe Benefits	6900	47,898	0	47,898	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,108	0	10,108	(Sch 4)
166		Medical Records - Total	6900	\$ 149,874	\$ 0	\$ 149,874	
167		CDPH Licensing Fees	6900	\$ 47,134	\$ 0	\$ 47,134	(Sch 6)
168		Professional Liability Insurance	6900	\$ 56,282	\$ 0	\$ 56,282	(Sch 6)
169		Quality Assurance Fees	6900	\$ 702,468	\$ 0	\$ 702,468	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,684	\$ 0	\$ 59,684	(Sch 3)
170	.20-.39	Fringe Benefits	6800	31,747	(191)	31,556	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	40	0	40	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 91,471	\$ (191)	\$ 91,280	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 3,101,147	\$ 131,732	\$ 3,232,879	
200		<b>Total</b>		\$ 16,417,179	\$ 56,977	\$ 16,474,156	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 826,798	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Provider NPI:  
1578657185

OSHPD Facility Number:  
206010952

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(226)			(226)				
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	(6,585)					(6,585)		
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	(105,028)	(105,028)						
065	2	Dietary - Fringe Benefits	(49,442)	(47,614)		(1,828)				
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	152,642	152,642						
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							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Provider NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(36,015)		(36,015)					
105	2	Skilled Nursing Care - Fringe Benefits	(30,101)		(15,078)	(15,023)				
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
BAY VIEW NURSING AND REHABILITATION CENTER

Provider NPI:  
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OSHPD Facility Number:  
206010952

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(363)			(363)				
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	(421)			(421)				
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	36,015		36,015					
165	2	Administration - Fringe Benefits	33,130		15,078	18,052				
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	63,562				63,562			
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(191)			(191)				
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period		Provider NPI		Adjustments
BAY VIEW NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1578657185		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>MEMORANDUM ADJUSTMENTS</b>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the aud for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$826,798	\$826,798	
2	10.7	005	2-3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	473	(473)	0	
	10.7	010	3	7	010	N/A	Housekeeping	328	(328)	0	
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations	27,052	(473)	26,579 *	
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping To correct reported square feet statistic on schedule 10.7 columns 2 through 3 for proper reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	27,052	(801)	26,251 *	

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAY VIEW NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1578657185		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
3	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$571,210	(\$105,028)	\$466,182	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	258,954	(47,614)	211,340 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	266,255	152,642	418,897	
							To reclassify the provider's offset of employee meals revenue to the appropriate cost centers for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328				
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$4,687,399	(\$36,015)	\$4,651,384	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,962,351	(15,078)	1,947,273 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	494,178	36,015	530,193	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	142,687	15,078	157,765 *	
							To reclassify case manager salary and benefits expense to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$42,507	(\$226)	\$42,281	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 211,340	(1,828)	209,512	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 1,947,273	(15,023)	1,932,250	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	54,140	(363)	53,777	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	70,751	(421)	70,330	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	31,747	(191)	31,556	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 157,765	18,052	175,817	
							To adjust the provider's adjustments prior to the cost report for expenses that are administrative in nature for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 OSHPD LTC Manual, Chapter 3000, Section 3220.2				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAY VIEW NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1578657185		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the as filed Kindred Health Care, Inc. Home Office Cost Reports for fiscal periods ended 12/31/2010 and 12/31/2011. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2300 and 2304	\$1,042,128	\$63,562	\$1,105,690	
7	10.5	040	4	8A-1	040	4	Property Taxes To adjust reported property taxes expense to agree with the provider's property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$146,545	(\$6,585)	\$139,960	

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAY VIEW NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1578657185		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
8	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	90	(24)	66	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	492	19	511	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	440	(7)	433	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	87	(12)	75	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	19,630	(544)	19,086	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	38	38	
	10.7	165	1,2,3	7	165	N/A	Administration	1,073	(23)	1,050	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	273	273	
	10.7	175	1	7	N/A	N/A	Total Statistic - Capital	27,052	(280)	26,772	
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations	* 26,579	(280)	26,299	
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping	* 26,251	(280)	25,971	
<p>To adjust reported square footage to agree with provider's records for proper allocation of indirect costs.                      42 CFR 413.20, 413.24 and 413.50                      CMS Pub. 15-1, Sections 2300, 2304 and 2306</p>											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAY VIEW NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1578657185		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
9	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's census reports 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	54,379	14	54,393	
10	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Report Date: 10/16/2012 Service Period: 07/01/2010 through 06/30/2011 Payment Period: 07/01/2010 through 09/30/2012 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	36,432	(33)	36,399	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAY VIEW NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1578657185		13
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	N/A			1	14	N/A	Medi-Cal Overpayments		\$0			
11							To recover Medi-Cal overpayments subsequent to the day of discharge, and duplicate payments. 42 CFR 413.5, 413.20, 413.24, 431.107 and 433.139 CMS Pub. 15-1, Sections 2205.1, 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$2,442		
12							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			6,709		
13							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			<u>792</u> \$9,943	\$9,943	