

**REPORT
ON THE
RATE SETTING AUDIT**

**BERKELEY PINES CARE CENTER
BERKELEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1578675997**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**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

May 31, 2013

Alba F. Tiller, Owner
A.T. Associates, Inc.
1355 Willow Way, Suite No. 264
Concord, CA 94520

BERKELEY PINES CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1578675997
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

Alba F. Tiller
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BERKELEY PINES CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility No.:
206010757

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,387,931	\$ 109.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 437,067	\$ 34.37
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 285,987	\$ 22.49
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 56,718	\$ 4.46
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,239	\$ 1.75
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 7,828	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 9,802	\$ 0.77
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 149,424	\$ 11.75
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 372,210	\$ 29.27
11	Cost of Routine Service/Audited Total Costs	\$ 2,730,338	\$ 2,729,206	\$ 214.59
12	Total Patient Days	12,718	12,718	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 214.68	\$ 214.59	
14	Overpayments	\$	\$ 0	
15	Medi-Cal Days (Adj 5)	8,779	8,800	
16	Medi-Cal Managed Care Days (Adj 6)		24	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
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:
BERKELEY PINES CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility No.:
206010757

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

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility No.:
206010757

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 22,417	\$ 22,417		
160	Activities	59,105		\$ 59,105	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,306,409	22,417	59,105	1,387,931
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,387,931	\$ 22,417	\$ 59,105	\$ 1,387,931

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BERKELEY PINES CARE CENTER

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 61,921	\$ 61,921										
010	Housekeeping	60,712	160	\$ 60,872									
060	Laundry and Linen	58,828	1,003	988	\$ 60,819								
065	Dietary	216,674	3,014	2,970	0	\$ 222,658							
155	Social Services	N/A	0	0	0	\$ -							
160	Activities	N/A	2,180	2,149	0	0	0	\$ 4,330					
165	Administration	N/A	449	443	0	0	0	0		\$ 892	\$ 892		
166	Medical Records	17,858	1,422	1,402	0	0	0	0		20,682		\$ 20,682	
170	Inservice Education - Nursing	27,626	0	0	0	0	0	0	\$ 27,626				
ANCILLARY SERVICES													
075	Patient Supplies		559	551	0	0	0	0	0	1,110	6	144	\$ 1,260
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	4	87	91
080	Physical Therapy		0	0	0	0	0	0	0	0	34	797	831
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	38	874	912
083	Speech Pathology		0	0	0	0	0	0	0	0	9	214	224
085	Pharmacy		359	354	0	0	0	0	0	713	25	587	1,326
090	Laboratory		0	0	0	0	0	0	0	0	3	77	81
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		419	413	0	0	0	0	0	832	3	76	912
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		51,917	51,169	60,819	222,658	0	4,330	27,626	418,519	767	17,781	437,067 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		439	433	0	0	0	0	0	872	2	43	916
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 443,619	\$ 61,921	\$ 60,872	\$ 60,819	\$ 222,658	\$ -	\$ 4,330	\$ 27,626	\$ 422,046	\$ 892	\$ 20,682	\$ 443,619

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BERKELEY PINES CARE CENTER

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 101,420	\$ 101,420										
010	Housekeeping	10,787	262	\$ 11,049									
060	Laundry and Linen	6,935	1,643	179	\$ 8,757								
065	Dietary	90,263	4,936	539	0	\$ 95,738							
155	Social Services	1,812	0	0	0	0	\$ 1,812						
160	Activities	9,254	3,571	390	0	0	0	\$ 13,215					
165	Administration	N/A	736	80	0	0	0	0		\$ 816	\$ 816		
166	Medical Records	2,446	2,329	254	0	0	0	0		5,030		\$ 5,030	
170	Inservice Education - Nursing	296	0	0	0	0	0	0	\$ 296				
ANCILLARY SERVICES													
075	Patient Supplies	14,697	915	100	0	0	0	0	0	15,712	6	35	\$ 15,753
077	Specialized Support Surfaces	10,576	0	0	0	0	0	0	0	10,576	3	21	10,601
080	Physical Therapy	96,948	0	0	0	0	0	0	0	96,948	31	194	97,173
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	106,387	0	0	0	0	0	0	0	106,387	34	213	106,634
083	Speech Pathology	26,093	0	0	0	0	0	0	0	26,093	8	52	26,154
085	Pharmacy	69,664	588	64	0	0	0	0	0	70,317	23	143	70,483
090	Laboratory	9,418	0	0	0	0	0	0	0	9,418	3	19	9,440
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,163	686	75	0	0	0	0	0	7,924	3	19	7,946
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	66,821	85,034	9,287	8,757	95,738	1,812	13,215	296	280,961	701	4,324	285,987 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,934	719	79	0	0	0	0	0	3,732	2	10	3,744
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 633,914	\$ 101,420	\$ 11,049	\$ 8,757	\$ 95,738	\$ 1,812	\$ 13,215	\$ 296	\$ 628,069	\$ 816	\$ 5,030	\$ 633,914

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BERKELEY PINES CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 58,654	72%							
	Property Tax (line 40)	22,998	28%	\$ 81,652						
005	Plant Operations and Maintenance			975	\$ 975					
010	Housekeeping			208	3	\$ 211				
060	Laundry and Linen			1,307	16	3	\$ 1,326			
065	Dietary			3,927	47	10	0	\$ 3,984		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			2,841	34	7	0	0	0	\$ 2,883
165	Administration			585	7	2	0	0	0	0
166	Medical Records			1,853	22	5	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			728	9	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			468	6	1	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			546	7	1	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			67,642	818	177	1,326	3,984	0	2,883
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			572	7	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 81,652	100%	\$ 81,652	\$ 975	\$ 211	\$ 1,326	\$ 3,984	\$ -	\$ 2,883

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BERKELEY PINES CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

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 72% Of Total	Property Tax 28% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 58,654	72%							
	Property Tax (line 40)	22,998	28%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 594	\$ 594				
166	Medical Records				1,880		\$ 1,880			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	739	4	13	\$ 756	\$ 543	\$ 213
077	Specialized Support Surfaces			0	0	2	8	10	7	3
080	Physical Therapy			0	0	23	72	95	68	27
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	25	79	105	75	29
083	Speech Pathology			0	0	6	19	26	18	7
085	Pharmacy			0	475	17	53	545	392	154
090	Laboratory			0	0	2	7	9	7	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	554	2	7	563	405	159
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	76,830	510	1,616	78,957	56,718	22,239 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	580	1	4	586	421	165
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 81,652	100%	\$ -	\$ 79,178	\$ 594	\$ 1,880	\$ 81,652	\$ 58,654	\$ 22,998

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BERKELEY PINES CARE CENTER

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 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 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 1,808												
055	Interest - Other	6,840												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	424,268												
	Total Costs Allocable as Administration	432,916	69%											
167	CDPH Licensing Fees	9,105	1%											
168	Professional Liability Insurance	11,401	2%											
169	Quality Assurance Fees	173,795	28%											
174	Caregiver Training	0	0%											
	Total	627,217	100%						\$ 627,217					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,110	\$ 15,712	\$ 739	\$ 17,561	4,376	\$ 3,020	\$ 64	\$ 80	\$ 1,212	\$ -
077	Specialized Support Surfaces			0	0	10,576	0	10,576	2,635	1,819	38	48	730	0
080	Physical Therapy			0	0	96,948	0	96,948	24,157	16,673	351	439	6,694	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	106,387	0	106,387	26,508	18,297	385	482	7,345	0
083	Speech Pathology			0	0	26,093	0	26,093	6,502	4,488	94	118	1,802	0
085	Pharmacy			0	713	70,317	475	71,505	17,817	12,298	259	324	4,937	0
090	Laboratory			0	0	9,418	0	9,418	2,347	1,620	34	43	650	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	832	7,924	554	9,311	2,320	1,601	34	42	643	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,387,931	418,519	280,961	76,830	2,164,241	539,264	372,210	7,828	9,802	149,424	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	872	3,732	580	5,184	1,292	892	19	23	358	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 627,217		\$ 1,387,931	\$ 422,046	\$ 628,069	\$ 79,178	\$ 2,517,224	\$ 627,217					
	Total Administrative Costs							\$ 627,217		\$ 432,916	\$ 9,105	\$ 11,401	\$ 173,795	\$ -
	Unit Cost Multiplier							0.24917015						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 21,573	\$ 5,845	\$ 2,474	\$ 29,892							
	TOTAL FACILITY COSTS							\$ 3,174,333						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BERKELEY PINES CARE CENTER

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	150									
010	Housekeeping	32	32								
060	Laundry and Linen	201	201	201							
065	Dietary	604	604	604							
155	Social Services										
160	Activities	437	437	437							
165	Administration	90	90	90							
166	Medical Records	285	285	285							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	112	112	112						17,561	17,561
077	Specialized Support Surfaces									10,576	10,576
080	Physical Therapy									96,948	96,948
081	Respiratory Therapy									0	0
082	Occupational Therapy									106,387	106,387
083	Speech Pathology									26,093	26,093
085	Pharmacy	72	72	72						71,505	71,505
090	Laboratory									9,418	9,418
095	Home Health Services									0	0
100	Other Ancillary Services	84	84	84						9,311	9,311
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,405	10,405	10,405	125,360	37,608	1,373,230	1,373,230	1,373,230	2,164,241	2,164,241
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	88	88	88						5,184	5,184
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,560	12,410	12,378	125,360	37,608	1,373,230	1,373,230	1,373,230	2,517,224	2,517,224
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 22,417	\$ 59,105			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016324287	0.04304086			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 61,921	\$ 60,872	\$ 60,819	\$ 222,658	\$ -	\$ 4,330	\$ 27,626	\$ 892	\$ 20,682
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.98960516	4.91773044	0.48515774	5.92049646	0.00000000	0.00315279	0.02011753	0.00035422	0.00821603
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 101,420	\$ 11,049	\$ 8,757	\$ 95,738	\$ 1,812	\$ 13,215	\$ 296	\$ 816	\$ 5,030
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.17244158	0.89259316	0.06985539	2.54568924	0.00131952	0.00962360	0.00021555	0.00032411	0.00199805
	TOTAL CAPITAL COSTS - SCH. 5	\$ 81,652	\$ 975	\$ 211	\$ 1,326	\$ 3,984	\$ -	\$ 2,883	\$ -	\$ 594	\$ 1,880
	UNIT COST MULTIPLIER (CAPITAL COSTS)	6.50095541	0.07857722	0.01700962	0.01057678	0.10594319	0.00000000	0.00209920	0.00000000	0.00023585	0.00074686

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BERKELEY PINES CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

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	\$ 49,514	\$ 0	\$ 49,514	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,407	0	12,407	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	101,420	0	101,420	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 163,341	\$ 0	\$ 163,341	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 36,243	\$ 0	\$ 36,243	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,469	0	24,469	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,787	0	10,787	(Sch 4)
010		Housekeeping - Total	6300	\$ 71,499	\$ 0	\$ 71,499	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 4,946	\$ 0	\$ 4,946	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	15,899	0	15,899	(Sch 5)
025		Depreciation: Equipment	7140	32,973	0	32,973	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	4,836	0	4,836	(Sch 5)
040		Property Taxes	7300	22,998	0	22,998	(Sch 5)
045		Property Insurance	7400	1,808	0	1,808	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 6,840	\$ 0	\$ 6,840	(Sch 6)
057		Subtotal 005 - 055		\$ 325,140	\$ 0	\$ 325,140	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 40,939	\$ 0	\$ 40,939	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,889	0	17,889	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	6,935	0	6,935	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 65,763	\$ 0	\$ 65,763	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 145,490	\$ 0	\$ 145,490	(Sch 3)
065	.20-.39	Fringe Benefits	6500	71,184	0	71,184	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	90,263	0	90,263	(Sch 4)
065		Dietary - Total	6500	\$ 306,937	\$ 0	\$ 306,937	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	14,697	0	14,697	(Sch 4)
075		Patient Supplies - Total	8100	\$ 14,697	\$ 0	\$ 14,697	
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	10,576	0	10,576	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 10,576	\$ 0	\$ 10,576	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BERKELEY PINES CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

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	96,948	0	96,948	(Sch 4)
080		Physical Therapy - Total	8200	\$ 96,948	\$ 0	\$ 96,948	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	106,387	0	106,387	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 106,387	\$ 0	\$ 106,387	
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	26,093	0	26,093	(Sch 4)
083		Speech Pathology - Total	8280	\$ 26,093	\$ 0	\$ 26,093	
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	69,664	0	69,664	(Sch 4)
085		Pharmacy - Total	8300	\$ 69,664	\$ 0	\$ 69,664	
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	9,418	0	9,418	(Sch 4)
090		Laboratory - Total	8400	\$ 9,418	\$ 0	\$ 9,418	
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	7,163	0	7,163	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,163	\$ 0	\$ 7,163	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BERKELEY PINES CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

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		\$ 340,946	\$ 0	\$ 340,946	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 965,648	\$ 0	\$ 965,648	(Sch 2)
105	.20-.39	Fringe Benefits	6110	331,581	0	331,581	(Sch 2)
105	.49	Agency Staff	6110	9,180	0	9,180	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	66,821	0	66,821	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,373,230	\$ 0	\$ 1,373,230	
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:
BERKELEY PINES CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,934	0	2,934 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,934	\$ 0	\$ 2,934
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,376,164	\$ 0	\$ 1,376,164
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 18,302	\$ 0	\$ 18,302 (Sch 2)
155	.20-.39	Fringe Benefits	6600	4,115	0	4,115 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,812	0	1,812 (Sch 4)
155		Social Services - Total	6600	\$ 24,229	\$ 0	\$ 24,229

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BERKELEY PINES CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1578675997

OSHPD Facility Number:
206010757

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	\$ 45,803	\$ 0	\$ 45,803	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,302	0	13,302	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,254	0	9,254	(Sch 4)
160		Activities - Total	6700	\$ 68,359	\$ 0	\$ 68,359	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 98,218	\$ 0	\$ 98,218	(Sch 6)
165	.20-.39	Fringe Benefits	6900	18,158	0	18,158	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	307,892	0	307,892	(Sch 6)
165		Administration - Total	6900	\$ 424,268	\$ 0	\$ 424,268	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 14,957	\$ 0	\$ 14,957	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,901	0	2,901	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,446	0	2,446	(Sch 4)
166		Medical Records - Total	6900	\$ 20,304	\$ 0	\$ 20,304	
167		CDPH Licensing Fees	6900	\$ 9,105	\$ 0	\$ 9,105	(Sch 6)
168		Professional Liability Insurance	6900	\$ 11,401	\$ 0	\$ 11,401	(Sch 6)
169		Quality Assurance Fees	6900	\$ 173,795	\$ 0	\$ 173,795	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 22,599	\$ 0	\$ 22,599	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,027	0	5,027	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	296	0	296	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 27,922	\$ 0	\$ 27,922	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 759,383	\$ 0	\$ 759,383	
200		Total		\$ 3,174,333	\$ 0	\$ 3,174,333	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 134,350	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
BERKELEY PINES CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1578675997	6	
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.				
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$134,350	\$134,350

Provider Name							Fiscal Period		Provider NPI		Adjustments
BERKELEY PINES CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1578675997		6
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.					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	150	150	
	10.7	010	2,3	7	010	N/A	Housekeeping	0	32	32	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	201	201	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	604	604	
	10.7	160	1,2,3	7	160	N/A	Activities	0	437	437	
	10.7	165	1,2,3	7	165	N/A	Administration	0	90	90	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	285	285	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	112	112	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	72	72	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	84	84	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	10,405	10,405	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	88	88	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	12,560	12,560	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	12,410	12,410	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	12,378	12,378	
							To adjust square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
3	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	125,360	125,360	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	125,360	125,360	
							To adjust laundry and linen statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
4	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	37,608	37,608	
	10.7	175	5	7	N/A	N/A	Total Statistics - Meals Served	0	37,608	37,608	
							To adjust dietary statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
BERKELEY PINES CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1578675997		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
5	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 25, 2013 Report Date: March 15, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	8,779	21	8,800		
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	24	24		