

**REPORT
ON THE
RATE SETTING AUDIT**

**CLEAR VIEW SANITARIUM AND
CLEAR VIEW CONVALESCENT CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1073608600
AND 1639264914**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Diem Mi Ly**



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



EDMUND G. BROWN JR.
GOVERNOR

May 23, 2013

Sandeep Kooner, Administrator
Clear View Sanitarium and Clear View Convalescent Center
15823 South Western Avenue
Gardena, CA 90247

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIERS (NPI): 1073608600 AND 1639264914
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 that include a summary of the total due the State in the amount of \$5,141, which resulted from Medi-Cal overpayments

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosures

cc: Eddie Uppal
Axiom Healthcare Group
23480 Park Sorrento # 100B
Calabasas, CA 91302

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1073608600

OSHPD Facility No.:

206190181

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	\$ 4,690,480	\$ 75.30
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,414,584	\$ 22.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 907,735	\$ 14.57
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 95,121	\$ 1.53
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 41,731	\$ 0.67
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 39,245	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 208,677	\$ 3.35
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 779,319	\$ 12.51
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 814,681	\$ 13.08
11	Cost of Routine Service/Audited Total Costs	\$ 9,884,673.00	\$ 8,991,572	\$ 144.36
12	Total Patient Days (Adj)	62,287	62,287	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 158.70	\$ 144.36	
14	Overpayments (Adj 15)	\$ 0	\$ 5,141	
15	Medi-Cal Days (Adj 14)	47,839	47,087	
16	Medi-Cal Managed Care Days (Adj 13)		182	
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:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1073608600

OSHPD Facility No.:

206190181

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:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1073608600

OSHPD Facility No.:

206190181

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 46,140	\$ 46,140		
160	Activities	41,994		\$ 41,994	
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	40,960	0	0	40,960
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	2,400	0	0	2,400
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	4,602,346	46,140	41,994	4,690,480 *
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	\$ 4,733,840	\$ 46,140	\$ 41,994	\$ 4,733,840

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

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	\$ 152,129	\$ 152,129										
010	Housekeeping	387,347	1,872	\$ 389,219									
060	Laundry and Linen	228,694	5,504	14,257	\$ 248,455								
065	Dietary	540,810	28,133	72,874	0	\$ 641,817							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	8,924	23,117	0	0	0	\$ 32,042					
165	Administration	N/A	8,261	21,398	0	0	0	0		\$ 29,658	\$ 29,658		
166	Medical Records	65,015	3,195	8,275	0	0	0	0		76,484		\$ 76,484	
170	Inservice Education - Nursing	61,628	0	0	0	0	0	0	\$ 61,628				
ANCILLARY SERVICES													
075	Patient Supplies		2,784	7,212	0	0	0	0	0	9,996	385	992	\$ 11,373
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	165	425	590
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	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	10	25	35
085	Pharmacy		747	1,934	0	0	0	0	0	2,681	568	1,465	4,714
090	Laboratory		0	0	0	0	0	0	0	0	75	193	267
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	188	485	674
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		91,839	237,894	248,455	641,817	0	32,042	61,628	1,313,675	28,196	72,713	1,414,584
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		871	2,257	0	0	0	0	0	3,128	73	187	3,388
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,435,623	\$ 152,129	\$ 389,219	\$ 248,455	\$ 641,817	\$ -	\$ 32,042	\$ 61,628	\$ 1,329,480	\$ 29,658	\$ 76,484	\$ 1,435,623

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

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	\$ 314,171	\$ 314,171										
010	Housekeeping	62,197	3,865	\$ 66,062									
060	Laundry and Linen	28,092	11,367	2,420	\$ 41,878								
065	Dietary	390,930	58,099	12,369	0	\$ 461,398							
155	Social Services	2,880	0	0	0	0	\$ 2,880						
160	Activities	8,065	18,430	3,924	0	0	0	\$ 30,419					
165	Administration	N/A	17,059	3,632	0	0	0	0		\$ 20,691	\$ 20,691		
166	Medical Records	7,050	6,597	1,404	0	0	0	0		15,052		\$ 15,052	
170	Inservice Education - Nursing	6,668	0	0	0	0	0	0	\$ 6,668				
ANCILLARY SERVICES													
075	Patient Supplies	75,932	5,750	1,224	0	0	0	0	0	82,906	268	195	\$ 83,369
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	115	84	199
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	7	5	12
085	Pharmacy	135,832	1,542	328	0	0	0	0	0	137,703	396	288	138,387
090	Laboratory	18,546	0	0	0	0	0	0	0	18,546	52	38	18,636
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	46,758	0	0	0	0	0	0	0	46,758	131	96	46,985
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	100,471	189,662	40,378	41,878	461,398	2,880	30,419	6,668	873,754	19,671	14,310	907,735
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	11,882	1,799	383	0	0	0	0	0	14,064	51	37	14,152
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,209,474	\$ 314,171	\$ 66,062	\$ 41,878	\$ 461,398	\$ 2,880	\$ 30,419	\$ 6,668	\$ 1,173,731	\$ 20,691	\$ 15,052	\$ 1,209,474

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

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

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 98,373	70%							
	Property Tax (line 40)	43,158	30%	\$ 141,531						
005	Plant Operations and Maintenance			3,484	\$ 3,484					
010	Housekeeping			1,698	43	\$ 1,741				
060	Laundry and Linen			4,994	126	64	\$ 5,184			
065	Dietary			25,529	644	326	0	\$ 26,499		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			8,098	204	103	0	0	0	\$ 8,406
165	Administration			7,496	189	96	0	0	0	0
166	Medical Records			2,899	73	37	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,527	64	32	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			678	17	9	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			83,337	2,104	1,064	5,184	26,499	0	8,406
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			791	20	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 141,531	100%	\$ 141,531	\$ 3,484	\$ 1,741	\$ 5,184	\$ 26,499	\$ -	\$ 8,406

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

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

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

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 70% Of Total	Property Tax 30% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 98,373	70%							
	Property Tax (line 40)	43,158	30%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,781	\$ 7,781				
166	Medical Records				3,009		\$ 3,009			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,623	101	39	\$ 2,762	\$ 1,920	\$ 842
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	43	17	60	42	18
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	3	1	4	2	1
085	Pharmacy			0	703	149	58	910	633	277
090	Laboratory			0	0	20	8	27	19	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49	19	68	48	21
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	126,595	7,397	2,861	136,852	95,121	41,731 *
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	821	19	7	847	589	258
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 141,531	100%	\$ -	\$ 130,741	\$ 7,781	\$ 3,009	\$ 141,531	\$ 98,373	\$ 43,158

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

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. 44% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 29,681												
055	Interest - Other	1,098												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	826,156												
	Total Costs Allocable as Administration	856,935	44%											
167	CDPH Licensing Fees	41,280	2%											
168	Professional Liability Insurance	219,500	11%											
169	Quality Assurance Fees	819,738	42%											
174	Caregiver Training	0	0%											
	Total	1,937,453	100%						\$ 1,937,453					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 9,996	\$ 82,906	\$ 2,623	\$ 95,525	25,119	\$ 11,110	\$ 535	\$ 2,846	\$ 10,628	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			40,960	0	0	0	40,960	10,771	4,764	229	1,220	4,557	0
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	0	0	0
083	Speech Pathology			2,400	0	0	0	2,400	631	279	13	72	267	0
085	Pharmacy			0	2,681	137,703	703	141,087	37,101	16,410	790	4,203	15,697	0
090	Laboratory			0	0	18,546	0	18,546	4,877	2,157	104	553	2,063	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	46,758	0	46,758	12,296	5,438	262	1,393	5,202	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			4,690,480	1,313,675	873,754	126,595	7,004,504	1,841,922	814,681	39,245	208,677	779,319	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	3,128	14,064	821	18,013	4,737	2,095	101	537	2,004	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,937,453		\$ 4,733,840	\$ 1,329,480	\$ 1,173,731	\$ 130,741	\$ 7,367,793	\$ 1,937,453					
	Total Administrative Costs							\$ 1,937,453		\$ 856,935	\$ 41,280	\$ 219,500	\$ 819,738	\$ -
	Unit Cost Multiplier							0.26296248						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 106,143	\$ 35,743	\$ 10,790	\$ 152,675							
	TOTAL FACILITY COSTS							\$ 9,457,921						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES))))))))		
005	Plant Operations and Maintenance	833									
010	Housekeeping	406	406								
060	Laundry and Linen	1,194	1,194	1,194							
065	Dietary	6,103	6,103	6,103							
155	Social Services	0	0	0							
160	Activities	1,936	1,936	1,936							
165	Administration	1,792	1,792	1,792							
166	Medical Records	693	693	693							
170	Inservice Education - Nursing	0	0	0							
	ANCILLARY SERVICES										
075	Patient Supplies	604	604	604						95,525	95,525
077	Specialized Support Surfaces									0	0
080	Physical Therapy									40,960	40,960
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									2,400	2,400
085	Pharmacy	162	162	162						141,087	141,087
090	Laboratory									18,546	18,546
095	Home Health Services									0	0
100	Other Ancillary Services									46,758	46,758
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,923	19,923	19,923	614,490	184,347	4,702,817	4,702,817	4,702,817	7,004,504	7,004,504
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	189	189	189						18,013	18,013
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,835	33,002	32,596	614,490	184,347	4,702,817	4,702,817	4,702,817	7,367,793	7,367,793
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 46,140	\$ 41,994			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.009811141	0.008929542			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 152,129	\$ 389,219	\$ 248,455	\$ 641,817	\$ -	\$ 32,042	\$ 61,628	\$ 29,658	\$ 76,484
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.60969032	11.94068396	0.40432741	3.48156973	0.00000000	0.00681326	0.01310449	0.00402539	0.01038091
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 314,171	\$ 66,062	\$ 41,878	\$ 461,398	\$ 2,880	\$ 30,419	\$ 6,668	\$ 20,691	\$ 15,052
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.51975638	2.02669104	0.06815157	2.50287756	0.00061240	0.00646823	0.00141787	0.00280834	0.00204290
	TOTAL CAPITAL COSTS - SCH. 5	\$ 141,531	\$ 3,484	\$ 1,741	\$ 5,184	\$ 26,499	\$ -	\$ 8,406	\$ -	\$ 7,781	\$ 3,009
	UNIT COST MULTIPLIER (CAPITAL COSTS)	4.18297621	0.10558206	0.05341621	0.00843678	0.14374560	0.00000000	0.00178745	0.00000000	0.00105606	0.00040840

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

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

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005							
005	.01-.19	Salaries and Wages	6200	\$ 116,841			(Sch 3)
005	.20-.39	Fringe Benefits	6200	35,288	0	35,288	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	342,767	(28,596)	314,171	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 494,896	\$ (28,596)	\$ 466,300	
010	.01-.19	Salaries and Wages	6300	\$ 283,354			(Sch 3)
010	.20-.39	Fringe Benefits	6300	103,993	0	103,993	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	62,197	0	62,197	(Sch 4)
010		Housekeeping - Total	6300	\$ 449,544	\$ 0	\$ 449,544	
		Depreciation: Buildings and Improvements	7110 - 7120				(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	14,691	0	14,691	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		18,905	18,905	(Sch 5)
040		Property Taxes	7300	43,866	(708)	43,158	(Sch 5)
045		Property Insurance	7400	29,681	0	29,681	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	64,777	0	64,777	(Sch 6)
055		Interest - Other	7600	\$ 1,098	\$ 0	\$ 1,098	(Sch 6)
				1,098,553	(10,399)	1,088,154	
060	.01-.19	Salaries and Wages	6400	\$ 178,092			(Sch 3)
060	.20-.39	Fringe Benefits	6400	50,602	0	50,602	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,092	0	28,092	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 256,786	\$ 0	\$ 256,786	
065	.01-.19	Salaries and Wages	6500	\$ 412,261			(Sch 3)
065	.20-.39	Fringe Benefits	6500	128,549	0	128,549	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	390,930	0	390,930	(Sch 4)
065		Dietary - Total	6500	\$ 931,740	\$ 0	\$ 931,740	
		Provision for Bad Debts	7700				
075	.01-.19	Salaries and Wages	8100	\$	\$	\$	(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	75,932	0	75,932	(Sch 4)
075		Patient Supplies - Total	8100	\$ 75,932	\$ 0	\$ 75,932	
		Specialized Support Surfaces					
	.01-.19	Salaries and Wages	8150	\$	\$	\$	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:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1073608600

OSHPD Facility Number:

206190181

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	40,960	0	40,960	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 40,960	\$ 0	\$ 40,960	
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		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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	2,400	0	2,400	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,400	\$ 0	\$ 2,400	
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	135,832	0	135,832	(Sch 4)
085		Pharmacy - Total	8300	\$ 135,832	\$ 0	\$ 135,832	
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	18,546	0	18,546	(Sch 4)
090		Laboratory - Total	8400	\$ 18,546	\$ 0	\$ 18,546	
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	8,973	37,785	46,758	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,973	\$ 37,785	\$ 46,758	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

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

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

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		\$ 282,643	\$ 37,785	\$ 320,428	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,010,710	\$ (466,607)	\$ 3,544,103	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,058,243	0	1,058,243	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	150,664	(50,193)	100,471	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,219,617	\$ (516,800)	\$ 4,702,817	
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:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1073608600

OSHPD Facility Number:

206190181

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	11,882	0	11,882 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 11,882	\$ 0	\$ 11,882
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		\$ 5,231,499	\$ (516,800)	\$ 4,714,699
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,380	\$ 0	\$ 37,380 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,760	0	8,760 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,880	0	2,880 (Sch 4)
155		Social Services - Total	6600	\$ 49,020	\$ 0	\$ 49,020

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1073608600

OSHPD Facility Number:

206190181

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	\$ 34,040	\$ 0	\$ 34,040	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,954	0	7,954	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,065	0	8,065	(Sch 4)
160		Activities - Total	6700	\$ 50,059	\$ 0	\$ 50,059	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 747,415	\$ (328,927)	\$ 418,488	(Sch 6)
165	.20-.39	Fringe Benefits	6900	135,695	0	135,695	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	321,989	(50,016)	271,973	(Sch 6)
165		Administration - Total	6900	\$ 1,205,099	\$ (378,943)	\$ 826,156	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 49,958	\$ 0	\$ 49,958	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,057	0	15,057	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,050	0	7,050	(Sch 4)
166		Medical Records - Total	6900	\$ 72,065	\$ 0	\$ 72,065	
167		CDPH Licensing Fees	6900	\$ 41,280	\$ 0	\$ 41,280	(Sch 6)
168		Professional Liability Insurance	6900	\$ 224,914	\$ (5,414)	\$ 219,500	(Sch 6)
169		Quality Assurance Fees	6900	\$ 819,738	\$ 0	\$ 819,738	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,610	\$ 0	\$ 56,610	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,018	0	5,018	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,668	0	6,668	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 68,296	\$ 0	\$ 68,296	
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		\$ 2,530,471	\$ (384,357)	\$ 2,146,114	
200		Total		\$ 10,331,692	\$ (873,771)	\$ 9,457,921	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 338,664	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Provider NPI:
1073608600

OSHPD Facility Number:
206190181
Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(28,596)	(28,596)						
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	18,905					18,905		
040	4	Property Taxes	(708)							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ				
170	1	Inservice Education - Nursing - Salaries and Wages								
170	2	Inservice Education - Nursing - Fringe Benefits								
170	3	Inservice Education - Nursing - Agency Staff								
170	4	Inservice Education - Nursing - Other - Nonlabor								
174	1	Caregiver Training - Salaries and Wages								
174	2	Caregiver Training - Fringe Benefits								
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	<u>1,720</u>	<u>(708)</u>	<u>(795,534)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1073608600		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Group Health Insurance To include Group Health Insurance in the audit for information purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$338,664	\$338,664		

Provider Name							Fiscal Period		Provider NPI		Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1073608600		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabo	\$342,767	(\$28,596)	\$314,171	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	321,989	28,596	350,585 *	
							To reclassify resident revenue abatement to the appropriate cost center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$224,914	(\$5,414)	\$219,500	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 350,585	\$5,414	355,999 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 5250'				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	\$150,664	(\$12,408)	\$138,256 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 355,999	12,408	368,407 *	
							To reclassify pharmacy consultant expense to the appropriate cost center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4				
5	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	\$8,973	\$34,310	\$43,283 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	* 138,256	(34,310)	103,946 *	
							To reclassify psychiatric and medical expenses to the appropriate cost center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4				
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	* \$43,283	\$3,475	\$46,758	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	* 103,946	(3,475)	100,471	
							To reclassify podiatrist expenses to the appropriate cost center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period			Provider NPI		Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1073608600		15
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
RECLASSIFICATIONS OF REPORTED COSTS												
7	10.5	035	4	8A-1	035	4	Leases and Rentals			\$0	\$18,905	\$18,905
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	*		368,407	(18,905)	349,502 *
							To reclassify equipment rental expenses to the appropriate cost center for proper cost determination					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.6					

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		Provider NPI		Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1073608600		15
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 COSTS											
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate automobile expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$349,502	(\$71,836)	\$277,666 *
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate cellular telephone expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$277,666	(\$7,413)	\$270,253 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported liability insurance expense to agree with the liability insurance documents. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$270,253	\$1,720	\$271,973
11	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$43,866	(\$708)	\$43,158
12	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$747,415	(\$328,927)	\$418,488
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To adjust general counsel's and psychologist's compensation to the reasonableness compensation range. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504		4,010,710	(466,607)	3,544,103
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period	Provider NPI		Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073608600		15
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										
13	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	182	182
14	4.1	5	2	1	15		Medi-Cal 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 August 31, 2012 and January 1, 2011 through March 31, 2013 Report Date: September 17, 2012 and April 26, 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	47,839	(752)	47,087

Provider Name							Fiscal Period			Provider NPI		Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1073608600		15
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
15	Not Reported			1	14		Overpayments 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			\$0	\$5,141	\$5,141