

**REPORT  
ON THE  
RATE SETTING AUDIT**

**FRUITVALE HEALTHCARE CENTER  
OAKLAND, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1275670895**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditors: Ahsan Hafeez and Janice Varrone**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 27, 2013

Walter Turpin  
District Reimbursement Manager  
Sava Senior Care Administrative Services, LLC  
5300 West Sam Houston Parkway North, Suite 100  
Houston, TX 77041

FRUITVALE HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1275670895  
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. 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 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.

Walter Turpin  
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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—  
Sacramento (916) 650-6994.

**Original Signed By**

Robert G. Kwick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
Fruitvale Healthcare Center

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

Provider NPI:  
1275670895

OSHPD Facility No.:  
206010889

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	\$ 5,740,603	\$ 116.26
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,358,834	\$ 27.52
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 827,960	\$ 16.77
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 445,711	\$ 9.03
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,841	\$ 0.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 35,689	\$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 263,986	\$ 5.35
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 576,338	\$ 11.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,361,298	\$ 27.57
11	Cost of Routine Service/Audited Total Costs	\$ 10,896,449.00	\$ 10,637,260	\$ 215.43
12	Total Patient Days (Adj )	49,376	49,376	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 220.68	\$ 215.43	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 5 )	39,360	38,501	
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:**  
Fruitvale Healthcare Center

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

**Provider NPI:**  
1275670895

**OSHPD Facility No.:**  
206010889

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:  
Fruitvale Healthcare Center

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

Provider NPI:  
1275670895

OSHPD Facility No.:  
206010889

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 106,309	\$ 106,309		
160	Activities	148,200		\$ 148,200	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	505,077	0	0	505,077
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	208,319	0	0	208,319
083	Speech Pathology	35,300	0	0	35,300
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	5,486,094	106,309	148,200	5,740,603 *
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>\$ 6,489,299</b>	<b>\$ 106,309</b>	<b>\$ 148,200</b>	<b>\$ 6,489,299</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
Fruitvale Healthcare Center

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 136,082	\$ 136,082										
010	Housekeeping	407,039	970	\$ 408,009									
060	Laundry and Linen	161,627	3,113	9,400	\$ 174,140								
065	Dietary	518,166	9,556	28,858	0	\$ 556,581							
155	Social Services	N/A	420	1,269	0	0	\$ 1,689						
160	Activities	N/A	7,517	22,701	0	0	0	\$ 30,219					
165	Administration	N/A	3,652	11,029	0	0	0	0		\$ 14,682	\$ 14,682		
166	Medical Records	108,523	415	1,253	0	0	0	0		110,191		\$ 110,191	
170	Inservice Education - Nursing	84,641	0	0	0	0	0	0	\$ 84,641				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,080	6,282	0	0	0	0	0	8,363	95	710	\$ 9,167
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	21	161	183
080	Physical Therapy		1,883	5,687	0	0	0	0	0	7,570	810	6,076	14,456
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		4,114	12,424	0	0	0	0	0	16,538	407	3,056	20,001
083	Speech Pathology		638	1,927	0	0	0	0	0	2,565	64	481	3,111
085	Pharmacy		0	0	0	0	0	0	0	0	420	3,152	3,572
090	Laboratory		0	0	0	0	0	0	0	0	172	1,289	1,461
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	80	603	684
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		100,611	303,825	174,140	556,581	1,689	30,219	84,641	1,251,706	12,595	94,533	1,358,834 *
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		171	517	0	0	0	0	0	688	3	20	711
145	Other Nonreimbursable		939	2,836	0	0	0	0	0	3,775	15	109	3,899
	<b>TOTAL</b>	<b>\$ 1,416,078</b>	<b>\$ 136,082</b>	<b>\$ 408,009</b>	<b>\$ 174,140</b>	<b>\$ 556,581</b>	<b>\$ 1,689</b>	<b>\$ 30,219</b>	<b>\$ 84,641</b>	<b>\$ 1,291,205</b>	<b>\$ 14,682</b>	<b>\$ 110,191</b>	<b>\$ 1,416,078</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

Provider Name:  
Fruitvale Healthcare Center

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 286,640	\$ 286,640										
010	Housekeeping	34,033	2,044	\$ 36,077									
060	Laundry and Linen	30,765	6,557	831	\$ 38,153								
065	Dietary	295,623	20,129	2,552	0	\$ 318,304							
155	Social Services	1,744	885	112	0	0	\$ 2,741						
160	Activities	22,109	15,835	2,007	0	0	0	\$ 39,951					
165	Administration	N/A	7,693	975	0	0	0	0		\$ 8,669	\$ 8,669		
166	Medical Records	5,445	874	111	0	0	0	0		6,430		\$ 6,430	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	40,865	4,382	555	0	0	0	0	0	45,803	56	41	\$ 45,900
077	Specialized Support Surfaces	14,108	0	0	0	0	0	0	0	14,108	13	9	14,130
080	Physical Therapy	7,106	3,967	503	0	0	0	0	0	11,576	478	355	12,408
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	17,031	8,666	1,099	0	0	0	0	0	26,795	240	178	27,214
083	Speech Pathology	293	1,344	170	0	0	0	0	0	1,808	38	28	1,873
085	Pharmacy	275,642	0	0	0	0	0	0	0	275,642	248	184	276,074
090	Laboratory	112,743	0	0	0	0	0	0	0	112,743	101	75	112,920
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	52,756	0	0	0	0	0	0	0	52,756	47	35	52,839
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	177,068	211,926	26,864	38,153	318,304	2,741	39,951	0	815,007	7,437	5,516	827,960
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	0	361	46	0	0	0	0	0	406	2	1	409
145	Other Nonreimbursable	0	1,978	251	0	0	0	0	0	2,229	9	6	2,244
	<b>TOTAL</b>	<b>\$ 1,373,971</b>	<b>\$ 286,640</b>	<b>\$ 36,077</b>	<b>\$ 38,153</b>	<b>\$ 318,304</b>	<b>\$ 2,741</b>	<b>\$ 39,951</b>	<b>\$ -</b>	<b>\$ 1,358,872</b>	<b>\$ 8,669</b>	<b>\$ 6,430</b>	<b>\$ 1,373,971</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
Fruitvale Healthcare Center

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

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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)	\$ 482,896	94%							
	Property Tax (line 40)	29,080	6%	\$ 511,976						
005	Plant Operations and Maintenance			2,776	\$ 2,776					
010	Housekeeping			3,630	20	\$ 3,650				
060	Laundry and Linen			11,648	64	84	\$ 11,795			
065	Dietary			35,759	195	258	0	\$ 36,212		
155	Social Services			1,572	9	11	0	0	\$ 1,592	
160	Activities			28,129	153	203	0	0	0	\$ 28,486
165	Administration			13,667	75	99	0	0	0	0
166	Medical Records			1,553	8	11	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			7,785	42	56	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,047	38	51	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			15,394	84	111	0	0	0	0
083	Speech Pathology			2,388	13	17	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			376,474	2,052	2,718	11,795	36,212	1,592	28,486
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			641	3	5	0	0	0	0
145	Other Nonreimbursable			3,514	19	25	0	0	0	0
	<b>TOTAL</b>	\$ 511,976	100%	\$ 511,976	\$ 2,776	\$ 3,650	\$ 11,795	\$ 36,212	\$ 1,592	\$ 28,486

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
Fruitvale Healthcare Center

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

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 482,896	94%							
	Property Tax (line 40)	29,080	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,840	\$ 13,840				
166	Medical Records				1,573		\$ 1,573			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	7,883	89	10	\$ 7,982	\$ 7,529	\$ 453
077	Specialized Support Surfaces			0	0	20	2	23	21	1
080	Physical Therapy			0	7,136	763	87	7,986	7,532	454
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	15,589	384	44	16,017	15,107	910
083	Speech Pathology			0	2,418	60	7	2,485	2,344	141
085	Pharmacy			0	0	396	45	441	416	25
090	Laboratory			0	0	162	18	180	170	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	76	9	84	80	5
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			0	459,330	11,873	1,349	472,552	445,711	26,841
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	649	3	0	652	615	37
145	Other Nonreimbursable			0	3,558	14	2	3,574	3,371	203
	<b>TOTAL</b>	\$ 511,976	100%	\$ -	\$ 496,563	\$ 13,840	\$ 1,573	\$ 511,976	\$ 482,896	\$ 29,080

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
Fruitvale Healthcare Center

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 37,265												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,549,520												
	Total Costs Allocable as Administration	1,586,785	61%											
167	CDPH Licensing Fees	41,600	2%											
168	Professional Liability Insurance	307,713	12%											
169	Quality Assurance Fees	671,803	26%											
174	Caregiver Training	0	0%											
	Total	2,607,901	100%						\$ 2,607,901					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 8,363	\$ 45,803	\$ 7,883	\$ 62,049	16,793	\$ 10,218	\$ 268	\$ 1,981	\$ 4,326	\$ -
077	Specialized Support Surfaces			0	0	14,108	0	14,108	3,818	2,323	61	451	984	0
080	Physical Therapy			505,077	7,570	11,576	7,136	531,359	143,809	87,501	2,294	16,968	37,046	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			208,319	16,538	26,795	15,589	267,242	72,327	44,008	1,154	8,534	18,632	0
083	Speech Pathology			35,300	2,565	1,808	2,418	42,091	11,392	6,931	182	1,344	2,934	0
085	Pharmacy			0	0	275,642	0	275,642	74,601	45,391	1,190	8,802	19,217	0
090	Laboratory			0	0	112,743	0	112,743	30,513	18,566	487	3,600	7,860	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	52,756	0	52,756	14,278	8,688	228	1,685	3,678	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			5,740,603	1,251,706	815,007	459,330	8,266,646	2,237,311	1,361,298	35,689	263,986	576,338	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	688	406	649	1,743	472	287	8	56	122	0
145	Other Nonreimbursable			0	3,775	2,229	3,558	9,562	2,588	1,575	41	305	667	0
	<b>SUBTOTAL</b>	\$ 2,607,901		\$ 6,489,299	\$ 1,291,205	\$ 1,358,872	\$ 496,563	\$ 9,635,940	\$ 2,607,901					
	Total Administrative Costs							\$ 2,607,901		\$ 1,586,785	\$ 41,600	\$ 307,713	\$ 671,803	\$ -
	Unit Cost Multiplier							0.27064314						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 124,873	\$ 15,099	\$ 15,413	\$ 155,384							
	<b>TOTAL FACILITY COSTS</b>							\$ 12,399,225						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
Fruitvale Healthcare Center

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (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	143									
010	Housekeeping	187	187								
060	Laundry and Linen	600	600	600							
065	Dietary	1,842	1,842	1,842							
155	Social Services	81	81	81							
160	Activities	1,449	1,449	1,449							
165	Administration	704	704	704							
166	Medical Records	80	80	80							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	401	401	401						62,049	62,049
077	Specialized Support Surfaces									14,108	14,108
080	Physical Therapy	363	363	363						531,359	531,359
081	Respiratory Therapy									0	0
082	Occupational Therapy	793	793	793						267,242	267,242
083	Speech Pathology	123	123	123						42,091	42,091
085	Pharmacy									275,642	275,642
090	Laboratory									112,743	112,743
095	Home Health Services									0	0
100	Other Ancillary Services									52,756	52,756
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	19,393	19,393	19,393	493,760	148,128	5,663,162	5,663,162	5,663,162	8,266,646	8,266,646
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	33	33	33						1,743	1,743
145	Other Nonreimbursable	181	181	181						9,562	9,562
	<b>TOTAL STATISTICS</b>	26,373	26,230	26,043	493,760	148,128	5,663,162	5,663,162	5,663,162	9,635,940	9,635,940
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 106,309	\$ 148,200			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.018772022	0.026169126			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 136,082	\$ 408,009	\$ 174,140	\$ 556,581	\$ 1,689	\$ 30,219	\$ 84,641	\$ 14,682	\$ 110,191
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		5.18802897	15.66674966	0.35268120	3.75742940	0.00029829	0.00533599	0.01494589	0.00152365	0.01143546
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 286,640	\$ 36,077	\$ 38,153	\$ 318,304	\$ 2,741	\$ 39,951	\$ -	\$ 8,669	\$ 6,430
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		10.92794510	1.38526766	0.07727019	2.14884382	0.00048407	0.00705451	0.00000000	0.00089960	0.00066730
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 511,976	\$ 2,776	\$ 3,650	\$ 11,795	\$ 36,212	\$ 1,592	\$ 28,486	\$ -	\$ 13,840	\$ 1,573
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	19.41288439	0.10583464	0.14015284	0.02388878	0.24446183	0.00028118	0.00503000	0.00000000	0.00143627	0.00016321

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Fruitvale Healthcare Center

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

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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	\$ 40,131	\$ 0	\$ 40,131	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,253	(265)	10,988	(Sch 3)
005	.79	Agency Staff	6200	84,963	0	84,963	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	286,640	0	286,640	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 422,987	\$ (265)	\$ 422,722	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 283,763	\$ 0	\$ 283,763	(Sch 3)
010	.20-.39	Fringe Benefits	6300	125,153	(1,877)	123,276	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,033	0	34,033	(Sch 4)
010		Housekeeping - Total	6300	\$ 442,949	\$ (1,877)	\$ 441,072	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	113,361	0	113,361	(Sch 5)
025		Depreciation: Equipment	7140	63,010	0	63,010	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	306,525	0	306,525	(Sch 5)
040		Property Taxes	7300	29,080	0	29,080	(Sch 5)
045		Property Insurance	7400	37,265	0	37,265	(Sch 6)
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>		\$ 1,415,177	\$ (2,142)	\$ 1,413,035	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 115,504	\$ 0	\$ 115,504	(Sch 3)
060	.20-.39	Fringe Benefits	6400	46,887	(764)	46,123	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,765	0	30,765	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 193,156	\$ (764)	\$ 192,392	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 369,972	\$ 0	\$ 369,972	(Sch 3)
065	.20-.39	Fringe Benefits	6500	150,641	(2,447)	148,194	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	295,623	0	295,623	(Sch 4)
065		Dietary - Total	6500	\$ 816,236	\$ (2,447)	\$ 813,789	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	40,865	0	40,865	(Sch 4)
075		Patient Supplies - Total	8100	\$ 40,865	\$ 0	\$ 40,865	
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	14,108	0	14,108	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 14,108	\$ 0	\$ 14,108	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Fruitvale Healthcare Center

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

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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	\$ 401,862	\$ 0	\$ 401,862	(Sch 2)
080	.20-.39	Fringe Benefits	8200	105,871	(2,656)	103,215	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	7,106	0	7,106	(Sch 4)
080		Physical Therapy - Total	8200	\$ 514,839	\$ (2,656)	\$ 512,183	
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	\$ 169,040	\$ 0	\$ 169,040	(Sch 2)
082	.20-.39	Fringe Benefits	8250	40,397	(1,118)	39,279	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	17,031	0	17,031	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 226,468	\$ (1,118)	\$ 225,350	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 31,538	\$ 0	\$ 31,538	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,971	(209)	3,762	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	293	0	293	(Sch 4)
083		Speech Pathology - Total	8280	\$ 35,802	\$ (209)	\$ 35,593	
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	275,642	0	275,642	(Sch 4)
085		Pharmacy - Total	8300	\$ 275,642	\$ 0	\$ 275,642	
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	112,743	0	112,743	(Sch 4)
090		Laboratory - Total	8400	\$ 112,743	\$ 0	\$ 112,743	
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	52,756	0	52,756	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 52,756	\$ 0	\$ 52,756	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Fruitvale Healthcare Center

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

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,273,223	\$ (3,983)	\$ 1,269,240	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,059,909	\$ 0	\$ 4,059,909	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,453,010	(26,825)	1,426,185	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	177,068	0	177,068	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,689,987	\$ (26,825)	\$ 5,663,162	
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:  
Fruitvale Healthcare Center

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

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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>		\$ 5,689,987	\$ (26,825)	\$ 5,663,162
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 83,845	\$ 0	\$ 83,845 (Sch 2)
155	.20-.39	Fringe Benefits	6600	23,019	(555)	22,464 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,744	0	1,744 (Sch 4)
155		Social Services - Total	6600	\$ 108,608	\$ (555)	\$ 108,053

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Fruitvale Healthcare Center

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

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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	\$ 114,212	\$ 0	\$ 114,212	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,743	(755)	33,988	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	22,109	0	22,109	(Sch 4)
160		Activities - Total	6700	\$ 171,064	\$ (755)	\$ 170,309	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 500,522	\$ (33,869)	\$ 466,653	(Sch 6)
165	.20-.39	Fringe Benefits	6900	189,335	(13,107)	176,228	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,015,152	(108,513)	906,639	(Sch 6)
165		Administration - Total	6900	\$ 1,705,009	\$ (155,489)	\$ 1,549,520	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 81,167	\$ 0	\$ 81,167	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,356	0	27,356	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,445	0	5,445	(Sch 4)
166		Medical Records - Total	6900	\$ 113,968	\$ 0	\$ 113,968	
167		CDPH Licensing Fees	6900	\$ 41,600	\$ 0	\$ 41,600	(Sch 6)
168		Professional Liability Insurance	6900	\$ 419,825	\$ (112,112)	\$ 307,713	(Sch 6)
169		Quality Assurance Fees	6900	\$ 671,803	\$ 0	\$ 671,803	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,626	\$ 0	\$ 63,626	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,436	(421)	21,015	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,062	\$ (421)	\$ 84,641	
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>		\$ 3,316,939	\$ (269,332)	\$ 3,047,607	
200		<b>Total</b>		\$ 12,704,718	\$ (305,493)	\$ 12,399,225	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 740,223	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
Fruitvale Healthcare Center

Provider NPI:  
1275670895

OSHPD Facility Number:  
206010889

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$305,493)</u> (To Sch 8)	<u>(41,703)</u>	<u>(108,513)</u>	<u>(43,165)</u>	<u>(112,112)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
FRUITVALE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1275670895		5
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>												
1A	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304			\$0	\$740,223	\$740,223

Provider Name							Fiscal Period	Provider NPI		Adjustments
FRUITVALE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1275670895		5
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>ADJUSTMENTS TO REPORTED COSTS</b>										
1B	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$11,253	(\$265)	\$10,988
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	125,153	(1,877)	123,276
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	46,887	(764)	46,123
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	150,641	(2,447)	148,194
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	105,871	(2,656)	103,215
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	40,397	(1,118)	39,279
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	3,971	(209)	3,762
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,453,010	(26,825)	1,426,185
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	23,019	(555)	22,464
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	34,743	(755)	33,988
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	189,335	(3,811)	185,524 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	21,436	(421)	21,015
							To adjust insurance paid claims subject to the first dollar loss limitation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2161, 2162.2, 2161.4, 2162.5, 2162.7, 2300, and 2304			
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,015,152	(\$108,513)	\$906,639
							To adjust reported home office costs to agree with the Sava Senior Care Equity Holdings, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			
3	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$500,522	(\$33,869)	\$466,653
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 185,524	(9,296)	176,228
							To adjust Administrator's compensation based on the DHCS survey. 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			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
FRUITVALE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1275670895	5	
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>										
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability paid claims subject to the first dollar loss limitation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2161, 2162.2, 2161.4, 2162.5, 2162.7, 2300, and 2304	\$419,825	(\$112,112)	\$307,713

Provider Name							Fiscal Period	Provider NPI		Adjustments
FRUITVALE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1275670895		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED MEDI-CAL PATIENT DAYS</u>										
5	4.1	5	2	1	15	N/A	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 October 30, 2012 Report Date: January 16, 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	39,360	(859)	38,501