

**REPORT  
ON THE  
RATE SETTING AUDIT**

**FLORIN HEALTHCARE CENTER  
SACRAMENTO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1538131032**

**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: Phil Perrone, Kristin Bone, Valentina Lukovtseva, and Doug Evans**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 26, 2013

Trish Kelly  
Vice President of Reimbursement  
Fundamental Administrative Services, LLC  
920 Ridgebrook Road  
Sparks, MD 21152

FLORIN HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1538131032  
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 that include a summary of the total due the State in the amount of \$34,119, which resulted from Medi-Cal overpayments

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

Trish Kelly  
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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.

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (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:  
FLORIN HEALTHCARE CENTER

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

Provider NPI:  
1538131032

OSHPD Facility No.:  
206342201

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	\$ 4,452,376	\$ 108.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,041,580	\$ 25.42
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 726,874	\$ 17.74
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 424,388	\$ 10.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,820	\$ 0.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 27,533	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,755	\$ 0.75
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 442,621	\$ 10.80
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 893,307	\$ 21.80
11	Cost of Routine Service/Audited Total Costs	\$ 8,321,447.00	\$ 8,064,254	\$ 196.83
12	Total Patient Days (Adj 21)	40,976	40,970	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.08	\$ 196.83	
14	Overpayments (Adj 23-30)		\$ 34,119	
15	Medi-Cal Days (Adj 22)	31,626	30,274	
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:  
FLORIN HEALTHCARE CENTER

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

Provider NPI:  
1538131032

OSHPD Facility No.:  
206342201

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)	\$	\$ 77,399	
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:  
FLORIN HEALTHCARE CENTER

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

Provider NPI:  
1538131032

OSHPD Facility No.:  
206342201

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	\$ 93,782	\$ 93,782		
160	Activities	99,666		\$ 99,666	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	5,855	0	0	5,855
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	350,596	0	0	350,596
081	Respiratory Therapy	757	0	0	757
082	Occupational Therapy	318,331	0	0	318,331
083	Speech Pathology	242,900	0	0	242,900
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	157	0	0	157
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	4,261,456	92,557	98,364	4,452,376
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	58,450	1,225	1,302	60,978
<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>\$ 5,431,950</b>	<b>\$ 93,782</b>	<b>\$ 99,666</b>	<b>\$ 5,431,950</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
FLORIN HEALTHCARE CENTER

Provider NPI:  
1538131032

OSHPD Facility Number:  
206342201

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	\$ 57,901	\$ 57,901										
010	Housekeeping	311,589	645	\$ 312,234									
060	Laundry and Linen	158,334	1,642	8,952	\$ 168,927								
065	Dietary	422,960	5,960	32,501	0	\$ 461,421							
155	Social Services	N/A	385	2,101	0	0	\$ 2,487						
160	Activities	N/A	2,841	15,494	0	0	0	\$ 18,335					
165	Administration	N/A	2,877	15,690	0	0	0	0	\$ 18,567	\$ 18,567			
166	Medical Records	77,036	704	3,838	0	0	0	0	81,578		\$ 81,578		
170	Inservice Education - Nursing	73,377	0	0	0	0	0	\$ 73,377					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		498	2,718	0	0	0	0	0	3,216	116	509	\$ 3,841
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	100	439	539
080	Physical Therapy		2,710	14,780	0	0	0	0	0	17,490	943	4,144	22,577
081	Respiratory Therapy		116	630	0	0	0	0	0	746	54	238	1,038
082	Occupational Therapy		1,279	6,977	0	0	0	0	0	8,256	775	3,404	12,435
083	Speech Pathology		285	1,555	0	0	0	0	0	1,840	561	2,464	4,865
085	Pharmacy		573	3,124	0	0	0	0	0	3,697	756	3,321	7,774
090	Laboratory		0	0	0	0	0	0	0	0	56	245	301
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	39	173	213
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		36,964	201,576	168,927	461,421	2,454	18,096	72,418	961,857	14,781	64,942	1,041,580 *
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	32	240	959	1,231	142	623	1,996 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		390	2,129	0	0	0	0	0	2,520	26	116	2,662
145	Other Nonreimbursable		31	168	0	0	0	0	0	199	218	959	1,376
	<b>TOTAL</b>	<b>\$ 1,101,197</b>	<b>\$ 57,901</b>	<b>\$ 312,234</b>	<b>\$ 168,927</b>	<b>\$ 461,421</b>	<b>\$ 2,487</b>	<b>\$ 18,335</b>	<b>\$ 73,377</b>	<b>\$ 1,001,051</b>	<b>\$ 18,567</b>	<b>\$ 81,578</b>	<b>\$ 1,101,197</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
FLORIN HEALTHCARE CENTER

Provider NPI:  
1538131032

OSHPD Facility Number:  
206342201

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	\$ 208,066	\$ 208,066										
010	Housekeeping	28,174	2,317	\$ 30,491									
060	Laundry and Linen	25,452	5,899	874	\$ 32,225								
065	Dietary	327,040	21,417	3,174	0	\$ 351,631							
155	Social Services	0	1,385	205	0	0	\$ 1,590						
160	Activities	6,473	10,210	1,513	0	0	0	\$ 18,196					
165	Administration	N/A	10,339	1,532	0	0	0	0		\$ 11,871	\$ 11,871		
166	Medical Records	7,242	2,529	375	0	0	0	0		10,146		\$ 10,146	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	35,772	1,791	265	0	0	0	0	0	37,828	74	63	\$ 37,966
077	Specialized Support Surfaces	44,283	0	0	0	0	0	0	0	44,283	64	55	44,402
080	Physical Therapy	14,443	9,739	1,443	0	0	0	0	0	25,625	603	515	26,744
081	Respiratory Therapy	20,991	415	62	0	0	0	0	0	21,468	35	30	21,532
082	Occupational Therapy	0	4,597	681	0	0	0	0	0	5,279	495	423	6,197
083	Speech Pathology	0	1,025	152	0	0	0	0	0	1,177	359	306	1,842
085	Pharmacy	323,660	2,059	305	0	0	0	0	0	326,024	483	413	326,920
090	Laboratory	24,741	0	0	0	0	0	0	0	24,741	36	31	24,807
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,322	0	0	0	0	0	0	0	17,322	25	22	17,369
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	153,448	132,830	19,685	32,225	351,631	1,569	17,958	0	709,346	9,450	8,077	726,874 *
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	21	238	0	259	91	78	427 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,065	1,403	208	0	0	0	0	0	5,676	17	14	5,707
145	Other Nonreimbursable	96,070	111	16	0	0	0	0	0	96,197	140	119	96,456
	<b>TOTAL</b>	<b>\$ 1,337,242</b>	<b>\$ 208,066</b>	<b>\$ 30,491</b>	<b>\$ 32,225</b>	<b>\$ 351,631</b>	<b>\$ 1,590</b>	<b>\$ 18,196</b>	<b>\$ -</b>	<b>\$ 1,315,224</b>	<b>\$ 11,871</b>	<b>\$ 10,146</b>	<b>\$ 1,337,242</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
FLORIN HEALTHCARE CENTER

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

Provider NPI:  
1538131032

OSHPD Facility Number:  
206342201

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)	\$ 480,205	94%							
	Property Tax (line 40)	28,084	6%	\$ 508,289						
005	Plant Operations and Maintenance			3,938	\$ 3,938					
010	Housekeeping			5,617	44	\$ 5,660				
060	Laundry and Linen			14,299	112	162	\$ 14,573			
065	Dietary			51,914	405	589	0	\$ 52,909		
155	Social Services			3,357	26	38	0	0	\$ 3,421	
160	Activities			24,749	193	281	0	0	0	\$ 25,223
165	Administration			25,062	196	284	0	0	0	0
166	Medical Records			6,131	48	70	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,341	34	49	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			23,608	184	268	0	0	0	0
081	Respiratory Therapy			1,007	8	11	0	0	0	0
082	Occupational Therapy			11,144	87	126	0	0	0	0
083	Speech Pathology			2,484	19	28	0	0	0	0
085	Pharmacy			4,990	39	57	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			321,980	2,514	3,654	14,573	52,909	3,376	24,893
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	45	330
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,401	27	39	0	0	0	0
145	Other Nonreimbursable			269	2	3	0	0	0	0
	<b>TOTAL</b>	<b>\$ 508,289</b>	<b>100%</b>	<b>\$ 508,289</b>	<b>\$ 3,938</b>	<b>\$ 5,660</b>	<b>\$ 14,573</b>	<b>\$ 52,909</b>	<b>\$ 3,421</b>	<b>\$ 25,223</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
FLORIN HEALTHCARE CENTER

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

Provider NPI:  
1538131032

OSHPD Facility Number:  
206342201

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)	\$ 480,205	94%							
	Property Tax (line 40)	28,084	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 25,542	\$ 25,542				
166	Medical Records				6,249		\$ 6,249			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,424	159	39	\$ 4,623	\$ 4,367	\$ 255
077	Specialized Support Surfaces			0	0	138	34	171	162	9
080	Physical Therapy			0	24,060	1,297	317	25,675	24,256	1,419
081	Respiratory Therapy			0	1,026	75	18	1,119	1,057	62
082	Occupational Therapy			0	11,357	1,066	261	12,684	11,983	701
083	Speech Pathology			0	2,531	772	189	3,492	3,299	193
085	Pharmacy			0	5,086	1,040	254	6,380	6,027	352
090	Laboratory			0	0	77	19	96	90	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	54	13	68	64	4
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	423,899	20,333	4,974	449,207	424,388	24,820
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	374	195	48	617	583	34
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,466	36	9	3,512	3,317	194
145	Other Nonreimbursable			0	274	300	73	647	612	36
	<b>TOTAL</b>	\$ 508,289	100%	\$ -	\$ 476,498	\$ 25,542	\$ 6,249	\$ 508,289	\$ 480,205	\$ 28,084

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
FLORIN HEALTHCARE CENTER

Provider NPI:  
1538131032

OSHPD Facility Number:  
206342201

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 48,911												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,073,231												
	Total Costs Allocable as Administration	1,122,142	64%											
167	CDPH Licensing Fees	34,586	2%											
168	Professional Liability Insurance	38,634	2%											
169	Quality Assurance Fees	556,006	32%											
174	Caregiver Training	0	0%											
	Total	1,751,368	100%						\$ 1,751,368					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 5,855	\$ 3,216	\$ 37,828	\$ 4,424	\$ 51,324	10,929	\$ 7,002	\$ 216	\$ 241	\$ 3,470	\$ -
077	Specialized Support Surfaces			0	0	44,283	0	44,283	9,430	6,042	186	208	2,994	0
080	Physical Therapy			350,596	17,490	25,625	24,060	417,771	88,960	56,999	1,757	1,962	28,242	0
081	Respiratory Therapy			757	746	21,468	1,026	23,997	5,110	3,274	101	113	1,622	0
082	Occupational Therapy			318,331	8,256	5,279	11,357	343,222	73,086	46,828	1,443	1,612	23,202	0
083	Speech Pathology			242,900	1,840	1,177	2,531	248,448	52,904	33,897	1,045	1,167	16,796	0
085	Pharmacy			0	3,697	326,024	5,086	334,806	71,293	45,679	1,408	1,573	22,633	0
090	Laboratory			0	0	24,741	0	24,741	5,268	3,376	104	116	1,673	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			157	0	17,322	0	17,479	3,722	2,385	74	82	1,182	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			4,452,376	961,857	709,346	423,899	6,547,479	1,394,216	893,307	27,533	30,755	442,621	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			60,978	1,231	259	374	62,841	13,381	8,574	264	295	4,248	0*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,520	5,676	3,466	11,662	2,483	1,591	49	55	788	0
145	Other Nonreimbursable			0	199	96,197	274	96,670	20,585	13,189	407	454	6,535	0
	<b>SUBTOTAL</b>	\$ 1,751,368		\$ 5,431,950	\$ 1,001,051	\$ 1,315,224	\$ 476,498	\$ 8,224,724	\$ 1,751,368					
	Total Administrative Costs							\$ 1,751,368		\$ 1,122,142	\$ 34,586	\$ 38,634	\$ 556,006	\$ -
	Unit Cost Multiplier							0.21293943						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,146	\$ 22,018	\$ 31,791	\$ 153,954							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,130,046						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
FLORIN HEALTHCARE CENTER

Provider NPI:  
1538131032

OSHPD Facility Number:  
206342201

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 20 )	Plant Ops (SQ FT) 5 (Adj 20 )	Hskpng (SQ FT) 10 (Adj 20 )	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	176									
010	Housekeeping	251	251								
060	Laundry and Linen	639	639	639							
065	Dietary	2,320	2,320	2,320							
155	Social Services	150	150	150							
160	Activities	1,106	1,106	1,106							
165	Administration	1,120	1,120	1,120							
166	Medical Records	274	274	274							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	194	194	194						51,324	51,324
077	Specialized Support Surfaces									44,283	44,283
080	Physical Therapy	1,055	1,055	1,055						417,771	417,771
081	Respiratory Therapy	45	45	45						23,997	23,997
082	Occupational Therapy	498	498	498						343,222	343,222
083	Speech Pathology	111	111	111						248,448	248,448
085	Pharmacy	223	223	223						334,806	334,806
090	Laboratory									24,741	24,741
095	Home Health Services									0	0
100	Other Ancillary Services									17,479	17,479
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,389	14,389	14,389	404,510	121,353	4,414,904	4,414,904	4,414,904	6,547,479	6,547,479
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						58,450	58,450	58,450	62,841	62,841
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	152	152	152						11,662	11,662
145	Other Nonreimbursable	12	12	12						96,670	96,670
	<b>TOTAL STATISTICS</b>	<b>22,715</b>	<b>22,539</b>	<b>22,288</b>	<b>404,510</b>	<b>121,353</b>	<b>4,473,354</b>	<b>4,473,354</b>	<b>4,473,354</b>	<b>8,224,724</b>	<b>8,224,724</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 93,782 0.020964583	\$ 99,666 0.022279927			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 57,901 2.56892497	\$ 312,234 14.00905421	\$ 168,927 0.41760977	\$ 461,421 3.80230330	\$ 2,487 0.00055589	\$ 18,335 0.00409877	\$ 73,377 0.01640313	\$ 18,567 0.00225750	\$ 81,578 0.00991868
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 208,066 9.23137673	\$ 30,491 1.36804898	\$ 32,225 0.07966437	\$ 351,631 2.89758529	\$ 1,590 0.00035542	\$ 18,196 0.00406763	\$ - 0.00000000	\$ 11,871 0.00144338	\$ 10,146 0.00123363
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 508,289 22.37679947	\$ 3,938 0.17473343	\$ 5,660 0.25396782	\$ 14,573 0.03602560	\$ 52,909 0.43599055	\$ 3,421 0.00076471	\$ 25,223 0.00563847	\$ - 0.00000000	\$ 25,542 0.00310553	\$ 6,249 0.00075975

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

FLORIN HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1538131032

## OSHPD Facility Number:

206342201

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	\$ 46,364	\$ 0	\$ 46,364	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,537	0	11,537	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	208,066	0	208,066	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 265,967	\$ 0	\$ 265,967	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 219,375	\$ 0	\$ 219,375	(Sch 3)
010	.20-.39	Fringe Benefits	6300	92,214	0	92,214	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,174	0	28,174	(Sch 4)
010		Housekeeping - Total	6300	\$ 339,763	\$ 0	\$ 339,763	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (1,118)	\$ 3,048	\$ 1,930	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	28,840	0	28,840	(Sch 5)
025		Depreciation: Equipment	7140	23,715	0	23,715	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	419,257	6,463	425,720	(Sch 5)
040		Property Taxes	7300	28,084	0	28,084	(Sch 5)
045		Property Insurance	7400	48,911	0	48,911	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,153,419	\$ 9,511	\$ 1,162,930	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 120,978	\$ 0	\$ 120,978	(Sch 3)
060	.20-.39	Fringe Benefits	6400	37,356	0	37,356	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,452	0	25,452	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 183,786	\$ 0	\$ 183,786	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 308,129	\$ 0	\$ 308,129	(Sch 3)
065	.20-.39	Fringe Benefits	6500	114,831	0	114,831	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	327,040	0	327,040	(Sch 4)
065		Dietary - Total	6500	\$ 750,000	\$ 0	\$ 750,000	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 5,210	\$ 5,210	(Sch 2)
075	.20-.39	Fringe Benefits	8100		645	645	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	34,369	1,403	35,772	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,369	\$ 7,258	\$ 41,627	
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	38,397	5,886	44,283	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 38,397	\$ 5,886	\$ 44,283	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

FLORIN HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1538131032

## OSHPD Facility Number:

206342201

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	\$ 256,004	\$ 0	\$ 256,004	(Sch 2)
080	.20-.39	Fringe Benefits	8200	94,592	0	94,592	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	13,374	1,069	14,443	(Sch 4)
080		Physical Therapy - Total	8200	\$ 363,970	\$ 1,069	\$ 365,039	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 674	\$ 674	(Sch 2)
081	.20-.39	Fringe Benefits	8220		83	83	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	20,991	0	20,991	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 20,991	\$ 757	\$ 21,748	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 235,697	\$ 0	\$ 235,697	(Sch 2)
082	.20-.39	Fringe Benefits	8250	82,634	0	82,634	(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	\$ 318,331	\$ 0	\$ 318,331	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 181,663	\$ 0	\$ 181,663	(Sch 2)
083	.20-.39	Fringe Benefits	8280	61,237	0	61,237	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 242,900	\$ 0	\$ 242,900	
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	323,660	0	323,660	(Sch 4)
085		Pharmacy - Total	8300	\$ 323,660	\$ 0	\$ 323,660	
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	24,741	0	24,741	(Sch 4)
090		Laboratory - Total	8400	\$ 24,741	\$ 0	\$ 24,741	
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	\$	\$ 140	\$ 140	(Sch 2)
100	.20-.39	Fringe Benefits	8900		17	17	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	20,091	(2,769)	17,322	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,091	\$ (2,612)	\$ 17,479	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

FLORIN HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1538131032

## OSHPD Facility Number:

206342201

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		\$ 1,387,450	\$ 12,358	\$ 1,399,808	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,147,261	\$ (19,099)	\$ 3,128,162	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,135,658	(2,364)	1,133,294	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	156,324	(2,876)	153,448	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,439,243	\$ (24,339)	\$ 4,414,904	
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:

FLORIN HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1538131032

## OSHPD Facility Number:

206342201

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	\$	\$ 7,838	\$ 7,838	
135	.20-.39	Fringe Benefits	6190		970	970	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190	49,642	0	49,642	
135		Other Routine Services - Total	6190	\$ 49,642	\$ 8,808	\$ 58,450	(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	4,065	0	4,065	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,065	\$ 0	\$ 4,065	
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	93,665	2,405	96,070	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 93,665	\$ 2,405	\$ 96,070	
146		<b>Subtotal 105 - 145</b>		\$ 4,586,615	\$ (13,126)	\$ 4,573,489	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 69,294	\$ 0	\$ 69,294	(Sch 2)
155	.20-.39	Fringe Benefits	6600	24,488	0	24,488	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 93,782	\$ 0	\$ 93,782	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FLORIN HEALTHCARE CENTER

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

Provider NPI:  
1538131032

OSHPD Facility Number:  
206342201

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	\$ 73,818	\$ 0	\$ 73,818	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,848	0	25,848	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,473	0	6,473	(Sch 4)
160		Activities - Total	6700	\$ 106,139	\$ 0	\$ 106,139	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 240,128	\$ 0	\$ 240,128	(Sch 6)
165	.20-.39	Fringe Benefits	6900	159,972	(639)	159,333	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	981,492	(307,722)	673,770	(Sch 6)
165		Administration - Total	6900	\$ 1,381,592	\$ (308,361)	\$ 1,073,231	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,049	\$ 0	\$ 68,049	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,987	0	8,987	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,242	0	7,242	(Sch 4)
166		Medical Records - Total	6900	\$ 84,278	\$ 0	\$ 84,278	
167		CDPH Licensing Fees	6900	\$ (760)	\$ 35,346	\$ 34,586	(Sch 6)
168		Professional Liability Insurance	6900	\$ 38,634	\$ 0	\$ 38,634	(Sch 6)
169		Quality Assurance Fees	6900	\$ 556,006	\$ 0	\$ 556,006	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,622	\$ 0	\$ 54,622	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,755	0	18,755	(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	\$ 73,377	\$ 0	\$ 73,377	
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>		\$ 2,333,048	\$ (273,015)	\$ 2,060,033	
200		<b>Total</b>		\$ 10,394,318	\$ (264,272)	\$ 10,130,046	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 642,356	
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\* For informational purposes only, this amount is included in various cost centers above.















Provider Name:  
FLORIN HEALTHCARE CENTER

Provider NPI:  
1538131032

OSHPD Facility Number:  
206342201

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,023)</u>	<u>(545)</u>	<u>(639)</u>	<u>(173,068)</u>









Provider Name							Fiscal Period			Provider NPI		Adjustments
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1538131032		30
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>MEMORANDUM ADJUSTMENT</u></b>												
1A	Not Reported			8	210	4	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, Sections 2300 and 2304			\$0	\$642,356	\$642,356

Provider Name							Fiscal Period	Provider NPI	Adjustments		
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538131032	30		
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$1,118)	\$3,048	\$1,930	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse provider's depreciation adjustment 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2306	981,492	(3,048)	978,444 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$419,257	\$4,623	\$423,880 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify MDI software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 978,444	(4,623)	973,821 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$423,880	\$1,234	\$425,114 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 973,821	(1,234)	972,587 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$425,114	\$606	\$425,720	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 972,587	(606)	971,981 *	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538131032		30	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$5,210	\$5,210	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	645	645	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	38,397	5,886	44,283	
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	0	674	674	
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	0	83	83	
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	140	140	
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	17	17	
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages	0	7,838	7,838	
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits	0	970	970	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	3,147,261	(19,099)	3,128,162	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,135,658	(2,364)	1,133,294	
							To reclassify Central Supply's wages and benefits to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$34,369	\$888	\$35,257 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	156,324	(888)	155,436 *	
							To reclassify low wheelchair expense to the appropriate ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511				
7	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$35,257	\$515	\$35,772	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 155,436	(515)	154,921 *	
							To reclassify reclining wheelchair expense to the appropriate ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511				

Provider Name							Fiscal Period	Provider NPI		Adjustments
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538131032		30
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
8	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	\$13,374	\$1,069	\$14,443
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	971,981	(1,069)	970,912 *
							To reclassify recliner physical therapy expense to the appropriate ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Sections 51081, 51123, and 51511			
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$20,091	(\$4,065)	\$16,026 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	970,912	4,065	974,977 *
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
10	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor *	\$16,026	\$1,296	\$17,322
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	974,977	(1,296)	973,681 *
							To reclassify rehabilitation mileage expenses from Administration to an ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2202.8 and 2203.2			
11	10.5	145	4	8A-1	145	4	Other Nonreimbursable	\$93,665	\$1,862	\$95,527 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	973,681	(1,862)	971,819 *
							To reclassify Marketing Department television expense to a nonreimbursable cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300, 2302.4, 2302.8, 2304, and 2328			
12	10.5	145	4	8A-1	145	4	Other Nonreimbursable *	\$95,527	\$543	\$96,070
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	971,819	(543)	971,276 *
							To reclassify marketing mileage expense to a nonreimbursable cost center for proper cost determination. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538131032		30
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$971,276	(\$35,346)	\$935,930 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify CDPH licensing fees 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 2302.8		(760)	35,346	34,586

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538131032		30	
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>											
14	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$154,921	(\$928)	\$153,993 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	935,930	(1,095)	934,835 *
							To eliminate meals, entertainment, and tip expenses due to insufficient documentation that the expenses are patient care related. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304				
15	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$153,993	(\$545)	\$153,448
							To eliminate funeral home expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105				
16	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		\$159,972	(\$639)	\$159,333
							To eliminate Occupational Therapy month and Physical Therapy week expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105				
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$934,835		
							To adjust reported home office costs to agree with the Mariner Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(\$173,068)	
18							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(87,260)	
19							To eliminate mileage expenses due to insufficient documentation of necessity and relationship to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			<u>(737)</u> (\$261,065)	\$673,770

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538131032		30
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 STATISTICS</u></b>											
20	10.7	075	1,2,3	7	075	N/A	Patient Supplies ( Square feet )	0	194	194	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	542	513	1,055	
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	0	45	45	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	541	(43)	498	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	541	(430)	111	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	223	223	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	14,771	(382)	14,389	
	10.7	155	1,2,3	7	155	N/A	Social Services	628	(478)	150	
	10.7	160	1,2,3	7	160	N/A	Activities	628	478	1,106	
	10.7	175	1	7	175	N/A	Total Statistics - Capital - Square Feet	22,595	120	22,715	
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations - Square Feet	22,419	120	22,539	
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping - Square Feet	22,168	120	22,288	
To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019											

Provider Name							Fiscal Period	Provider NPI		Adjustments
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538131032		30
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
21	4.1	70	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	40,976	(6)	40,970
22	4.1	70	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 June 30, 2012 Report Date: August 30, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	31,626	(1,352)	30,274

Provider Name							Fiscal Period			Provider NPI		Adjustments
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1538131032		30
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
23	Not Reported			1	14	N/A	Overpayments			\$0		
							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 / W & I Code 14124.2(b)			\$11,808		
24							To recover outstanding Medi-Cal credit balances provider has agreed to return to the State. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			8,306		
25							To recover Medi-Cal share of cost overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 / W & I Code 14124.2(b)			6,553		
26							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			3,876		
27							To recover outstanding Medi-Cal credit balances due to insufficient documentation overpayment was returned to State. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			1,724		
										\$32,267	\$32,267 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
FLORIN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538131032		30
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
28	Not Reported			1	14	N/A	Overpayments	*	\$32,267		
							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 / W & I Code 14124.2(b)			\$1,718	
29							To recover outstanding Medi-Cal credit balances due to lack of documentation overpayment was returned to State. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			78	
30							To recover share of cost overpayments for supplies included in the Medi-Cal per-diem. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761, 51511, and 51458.1			56	\$34,119
										\$1,852	

\*Balance carried forward from prior/to subsequent adjustments