

**REPORT  
ON THE  
RATE SETTING AUDIT**

**PACIFICA NURSING AND REHABILITATION CENTER  
PACIFICA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1013992510**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: Rita Lopez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: July 18, 2013

Spencer Olsen, CFO  
North American Health Care, Inc.  
3 Monarch Bay Plaza, Suite 203  
Dana Point, CA 92629

PACIFICA NURSING AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1013992510  
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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$283, 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.

Spencer Olsen  
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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 Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

***(Original signed by Stan Van Arsdale)***

*for*

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

## Provider Name:

PACIFICA NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1013992510

## OSHPD Facility No.:

206410844

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	\$ 3,377,759	\$ 145.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 917,430	\$ 39.61
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 749,684	\$ 32.37
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 264,895	\$ 11.44
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 73,732	\$ 3.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,547	\$ 0.46
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,666	\$ 1.63
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 207,703	\$ 8.97
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,246,563	\$ 53.82
11	Cost of Routine Service/Audited Total Costs	\$ 6,936,784	\$ 6,885,980	\$ 297.31
12	Total Patient Days (Adj 5)	23,162	23,161	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 299.49	\$ 297.31	
14	Overpayments (Adj 8)	\$ 0	\$ (283)	
15	Medi-Cal Days (Adj 6)	730	0	
16	Medi-Cal Managed Care Days (Adj 7)		730	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 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:

PACIFICA NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1013992510

## OSHPD Facility No.:

206410844

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	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1013992510

OSHPD Facility No.:  
206410844

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	\$ 128,983	\$ 128,983		
160	Activities	131,652		\$ 131,652	
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	483,011	0	0	483,011
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	698,765	0	0	698,765
083	Speech Pathology	84,047	0	0	84,047
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	3,117,124	128,983	131,652	3,377,759 *
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>\$ 4,643,582</b>	<b>\$ 128,983</b>	<b>\$ 131,652</b>	<b>\$ 4,643,582</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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	\$ 130,081	\$ 130,081										
010	Housekeeping	145,917	2,284	\$ 148,201									
060	Laundry and Linen	83,731	4,720	5,474	\$ 93,925								
065	Dietary	325,537	12,067	13,994	0	\$ 351,597							
155	Social Services	N/A	799	927	0	0	\$ 1,726						
160	Activities	N/A	1,256	1,457	0	0	0	\$ 2,713					
165	Administration	N/A	3,055	3,543	0	0	0	0		\$ 6,597	\$ 6,597		
166	Medical Records	280,781	2,741	3,178	0	0	0	0		286,700		\$ 286,700	
170	Inservice Education - Nursing	101,487	942	1,093	0	0	0	0	\$ 103,522				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,741	3,178	0	0	0	0	0	5,919	102	4,443	\$ 10,465
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		12,248	14,203	0	0	0	0	0	26,451	728	31,636	58,815
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	1	1
082	Occupational Therapy		5,995	6,953	0	0	0	0	0	12,948	745	32,394	46,087
083	Speech Pathology		761	883	0	0	0	0	0	1,644	80	3,486	5,210
085	Pharmacy		952	1,104	0	0	0	0	0	2,055	312	13,540	15,907
090	Laboratory		0	0	0	0	0	0	0	0	103	4,491	4,595
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	144	6,265	6,409
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		78,606	91,156	93,925	351,597	1,726	2,713	103,522	723,246	4,368	189,816	917,430
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		914	1,059	0	0	0	0	0	1,973	14	627	2,615
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,067,534</b>	<b>\$ 130,081</b>	<b>\$ 148,201</b>	<b>\$ 93,925</b>	<b>\$ 351,597</b>	<b>\$ 1,726</b>	<b>\$ 2,713</b>	<b>\$ 103,522</b>	<b>\$ 774,237</b>	<b>\$ 6,597</b>	<b>\$ 286,700</b>	<b>\$ 1,067,534</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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	\$ 203,344	\$ 203,344										
010	Housekeeping	34,234	3,570	\$ 37,804									
060	Laundry and Linen	34,481	7,379	1,396	\$ 43,256								
065	Dietary	277,207	18,863	3,570	0	\$ 299,640							
155	Social Services	38	1,250	236	0	0	\$ 1,524						
160	Activities	10,624	1,964	372	0	0	0	\$ 12,959					
165	Administration	N/A	4,775	904	0	0	0	0		\$ 5,679	\$ 5,679		
166	Medical Records	27,552	4,284	811	0	0	0	0		32,647		\$ 32,647	
170	Inservice Education - Nursing	0	1,473	279	0	0	0	0	\$ 1,751				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	100,491	4,284	811	0	0	0	0	0	105,586	88	506	\$ 106,180
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	285,748	19,146	3,623	0	0	0	0	0	308,517	627	3,603	312,746
081	Respiratory Therapy	32	0	0	0	0	0	0	0	32	0	0	32
082	Occupational Therapy	136,381	9,372	1,774	0	0	0	0	0	147,527	642	3,689	151,857
083	Speech Pathology	4,973	1,190	225	0	0	0	0	0	6,388	69	397	6,854
085	Pharmacy	360,472	1,488	282	0	0	0	0	0	362,241	268	1,542	364,051
090	Laboratory	121,882	0	0	0	0	0	0	0	121,882	89	511	122,482
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	170,012	0	0	0	0	0	0	0	170,012	124	713	170,849
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	219,048	122,878	23,253	43,256	299,640	1,524	12,959	1,751	724,310	3,760	21,615	749,684 *
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	10,328	1,428	270	0	0	0	0	0	12,026	12	71	12,110
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,996,847</b>	<b>\$ 203,344</b>	<b>\$ 37,804</b>	<b>\$ 43,256</b>	<b>\$ 299,640</b>	<b>\$ 1,524</b>	<b>\$ 12,959</b>	<b>\$ 1,751</b>	<b>\$ 1,958,521</b>	<b>\$ 5,679</b>	<b>\$ 32,647</b>	<b>\$ 1,996,847</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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)	\$ 331,149	78%							
	Property Tax (line 40)	92,174	22%	\$ 423,323						
005	Plant Operations and Maintenance			2,218	\$ 2,218					
010	Housekeeping			7,394	39	\$ 7,433				
060	Laundry and Linen			15,280	80	275	\$ 15,635			
065	Dietary			39,064	206	702	0	\$ 39,971		
155	Social Services			2,588	14	46	0	0	\$ 2,648	
160	Activities			4,067	21	73	0	0	0	\$ 4,161
165	Administration			9,889	52	178	0	0	0	0
166	Medical Records			8,873	47	159	0	0	0	0
170	Inservice Education - Nursing			3,050	16	55	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			8,873	47	159	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			39,649	209	712	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,409	102	349	0	0	0	0
083	Speech Pathology			2,465	13	44	0	0	0	0
085	Pharmacy			3,081	16	55	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			254,468	1,340	4,572	15,635	39,971	2,648	4,161
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			2,958	16	53	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 423,323</b>	<b>100%</b>	<b>\$ 423,323</b>	<b>\$ 2,218</b>	<b>\$ 7,433</b>	<b>\$ 15,635</b>	<b>\$ 39,971</b>	<b>\$ 2,648</b>	<b>\$ 4,161</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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 78% Of Total	Property Tax 22% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 331,149	78%							
	Property Tax (line 40)	92,174	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,119	\$ 10,119				
166	Medical Records				9,079		\$ 9,079			
170	Inservice Education - Nursing			\$ 3,121						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	9,079	157	141	\$ 9,376	\$ 7,335	\$ 2,042
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	40,570	1,117	1,002	42,689	33,394	9,295
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	19,860	1,143	1,026	22,029	17,232	4,796
083	Speech Pathology			0	2,522	123	110	2,755	2,155	600
085	Pharmacy			0	3,152	478	429	4,059	3,175	884
090	Laboratory			0	0	159	142	301	235	65
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	221	198	419	328	91
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			3,121	325,917	6,699	6,011	338,627	264,895	73,732
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	3,026	22	20	3,068	2,400	668
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 423,323	100%	\$ 3,121	\$ 404,125	\$ 10,119	\$ 9,079	\$ 423,323	\$ 331,149	\$ 92,174

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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. 83% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 14% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 7,752												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,875,068												
	Total Costs Allocable as Administration	1,882,820	83%											
167	CDPH Licensing Fees	15,931	1%											
168	Professional Liability Insurance	56,891	3%											
169	Quality Assurance Fees	313,716	14%											
174	Caregiver Training	0	0%											
	Total	2,269,358	100%						\$ 2,269,358					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 5,919	\$ 105,586	\$ 9,079	\$ 120,584	35,171	\$ 29,180	\$ 247	\$ 882	\$ 4,862	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			483,011	26,451	308,517	40,570	858,549	250,416	207,763	1,758	6,278	34,618	0
081	Respiratory Therapy			0	0	32	0	32	9	8	0	0	1	0
082	Occupational Therapy			698,765	12,948	147,527	19,860	879,099	256,410	212,736	1,800	6,428	35,446	0
083	Speech Pathology			84,047	1,644	6,388	2,522	94,601	27,593	22,893	194	692	3,814	0
085	Pharmacy			0	2,055	362,241	3,152	367,449	107,175	88,920	752	2,687	14,816	0
090	Laboratory			0	0	121,882	0	121,882	35,550	29,495	250	891	4,914	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	170,012	0	170,012	49,588	41,142	348	1,243	6,855	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			3,377,759	723,246	724,310	325,917	5,151,231	1,502,479	1,246,563	10,547	37,666	207,703	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,973	12,026	3,026	17,026	4,966	4,120	35	124	686	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,269,358		\$ 4,643,582	\$ 774,237	\$ 1,958,521	\$ 404,125	\$ 7,780,465	\$ 2,269,358					
	Total Administrative Costs							\$ 2,269,358		\$ 1,882,820	\$ 15,931	\$ 56,891	\$ 313,716	\$ -
	Unit Cost Multiplier							0.29167383						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 293,297	\$ 38,326	\$ 19,198	\$ 350,821							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,400,644						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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 Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	72									
010	Housekeeping	240	240								
060	Laundry and Linen	496	496	496							
065	Dietary	1,268	1,268	1,268							
155	Social Services	84	84	84							
160	Activities	132	132	132							
165	Administration	321	321	321							
166	Medical Records	288	288	288							
170	Inservice Education - Nursing	99	99	99							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	288	288	288						120,584	120,584
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,287	1,287	1,287						858,549	858,549
081	Respiratory Therapy									32	32
082	Occupational Therapy	630	630	630						879,099	879,099
083	Speech Pathology	80	80	80						94,601	94,601
085	Pharmacy	100	100	100						367,449	367,449
090	Laboratory									121,882	121,882
095	Home Health Services									0	0
100	Other Ancillary Services									170,012	170,012
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,260	8,260	8,260	87,628	68,719	3,336,172	3,336,172	3,336,172	5,151,231	5,151,231
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	96	96	96						17,026	17,026
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	13,741	13,669	13,429	87,628	68,719	3,336,172	3,336,172	3,336,172	7,780,465	7,780,465
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 128,983 0.038661975	\$ 131,652 0.039461994			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 130,081 9.51649718	\$ 148,201 11.03588944	\$ 93,925 1.07186041	\$ 351,597 5.11645144	\$ 1,726 0.00051748	\$ 2,713 0.00081318	\$ 103,522 0.03103008	\$ 6,597 0.00084793	\$ 286,700 0.03684871
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 203,344 14.87628941	\$ 37,804 2.81512469	\$ 43,256 0.49363150	\$ 299,640 4.36036195	\$ 1,524 0.00045684	\$ 12,959 0.00388447	\$ 1,751 0.00052499	\$ 5,679 0.00072990	\$ 32,647 0.00419604
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 423,323 30.80729205	\$ 2,218 0.16227413	\$ 7,433 0.55348097	\$ 15,635 0.17842963	\$ 39,971 0.58166190	\$ 2,648 0.00079371	\$ 4,161 0.00124725	\$ 3,121 0.00093544	\$ 10,119 0.00130055	\$ 9,079 0.00116685

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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	\$ 109,035	\$ 0	\$ 109,035	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,381	(335)	21,046	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	203,344	0	203,344	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 333,760	\$ (335)	\$ 333,425	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 120,119	\$ 0	\$ 120,119	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,150	(352)	25,798	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,234	0	34,234	(Sch 4)
010		Housekeeping - Total	6300	\$ 180,503	\$ (352)	\$ 180,151	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	212,639	0	212,639	(Sch 5)
025		Depreciation: Equipment	7140	79,704	0	79,704	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	92,174	0	92,174	(Sch 5)
045		Property Insurance	7400	7,752	0	7,752	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	38,806	0	38,806	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 945,338	\$ (687)	\$ 944,651	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 68,289	\$ 0	\$ 68,289	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,643	(201)	15,442	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	34,481	0	34,481	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 118,413	\$ (201)	\$ 118,212	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 271,703	\$ 0	\$ 271,703	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,635	(801)	53,834	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	277,207	0	277,207	(Sch 4)
065		Dietary - Total	6500	\$ 603,545	\$ (801)	\$ 602,744	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	100,491	0	100,491	(Sch 4)
075		Patient Supplies - Total	8100	\$ 100,491	\$ 0	\$ 100,491	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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	\$ 405,614	\$ 0	\$ 405,614	(Sch 2)
080	.20-.39	Fringe Benefits	8200	78,564	(1,167)	77,397	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	285,748	0	285,748	(Sch 4)
080		Physical Therapy - Total	8200	\$ 769,926	\$ (1,167)	\$ 768,759	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	32	0	32	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 32	\$ 0	\$ 32	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 586,125	\$ 0	\$ 586,125	(Sch 2)
082	.20-.39	Fringe Benefits	8250	114,395	(1,755)	112,640	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	136,381	0	136,381	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 836,901	\$ (1,755)	\$ 835,146	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 71,676	\$ 0	\$ 71,676	(Sch 2)
083	.20-.39	Fringe Benefits	8280	12,582	(211)	12,371	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	4,973	0	4,973	(Sch 4)
083		Speech Pathology - Total	8280	\$ 89,231	\$ (211)	\$ 89,020	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	360,472	0	360,472	(Sch 4)
085		Pharmacy - Total	8300	\$ 360,472	\$ 0	\$ 360,472	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	121,882	0	121,882	(Sch 4)
090		Laboratory - Total	8400	\$ 121,882	\$ 0	\$ 121,882	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	170,012	0	170,012	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 170,012	\$ 0	\$ 170,012	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,448,947	\$ (3,133)	\$ 2,445,814	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,607,192	\$ 0	\$ 2,607,192	(Sch 2)
105	.20-.39	Fringe Benefits	6110	517,441	(7,509)	509,932	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	219,048	0	219,048	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,343,681	\$ (7,509)	\$ 3,336,172	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	283	10,045	10,328 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 283	\$ 10,045	\$ 10,328
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,343,964	\$ 2,536	\$ 3,346,500
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 104,554	\$ 0	\$ 104,554 (Sch 2)
155	.20-.39	Fringe Benefits	6600	24,739	(310)	24,429 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	38	0	38 (Sch 4)
155		Social Services - Total	6600	\$ 129,331	\$ (310)	\$ 129,021

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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	\$ 107,996	\$ 0	\$ 107,996	(Sch 2)
160	.20-.39	Fringe Benefits	6700	23,974	(318)	23,656	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,624	0	10,624	(Sch 4)
160		Activities - Total	6700	\$ 142,594	\$ (318)	\$ 142,276	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 923,970	\$ 0	\$ 923,970	(Sch 6)
165	.20-.39	Fringe Benefits	6900	190,348	(2,616)	187,732	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	778,660	(15,294)	763,366	(Sch 6)
165		Administration - Total	6900	\$ 1,892,978	\$ (17,910)	\$ 1,875,068	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 237,959	\$ 0	\$ 237,959	(Sch 3)
166	.20-.39	Fringe Benefits	6900	43,529	(707)	42,822	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	27,552	0	27,552	(Sch 4)
166		Medical Records - Total	6900	\$ 309,040	\$ (707)	\$ 308,333	
167		CDPH Licensing Fees	6900	\$ 15,931	\$ 0	\$ 15,931	(Sch 6)
168		Professional Liability Insurance	6900	\$ 56,891	\$ 0	\$ 56,891	(Sch 6)
169		Quality Assurance Fees	6900	\$ 313,716	\$ 0	\$ 313,716	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 79,665	\$ 0	\$ 79,665	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,052	(230)	21,822	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 101,717	\$ (230)	\$ 101,487	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,962,198	\$ (19,475)	\$ 2,942,723	
200		<b>Total</b>		\$ 10,422,405	\$ (21,761)	\$ 10,400,644	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 159,534	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(335)			(335)				
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(352)			(352)				
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(201)			(201)				
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(801)			(801)				
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	(1,167)			(1,167)				
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	(1,755)			(1,755)				
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	(211)			(211)				
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844  
Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(7,509)			(7,509)				
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844  
Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	10,045		10,045					
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(310)			(310)				
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	(318)			(318)				
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(2,616)			(2,616)				
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(15,294)	(15,294)						
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(707)			(707)				
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(230)			(230)				
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:  
PACIFICA NURSING AND REHABILITATION CENTER

Provider NPI:  
1013992510

OSHPD Facility Number:  
206410844

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	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>(\$21,761)</u> (To Sch 8)	<u>(15,294)</u>	<u>10,045</u>	<u>(16,512)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PACIFICA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1013992510	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	10.5	N/A	2	8	210	N/A	Facility Group Health Insurance To identify 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	\$159,534	\$159,534	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PACIFICA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1013992510	8		
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 COST</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed North America Health Care, Inc. Home Office Cost Report for fiscal period ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$778,660	(\$15,294)	\$763,366	
3	10.5	140	4	8A-1	140	4	Beauty and Barber To reclassify Beauty and Barber expense to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	\$283	\$10,045	\$10,328	
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$21,381	(\$335)	\$21,046	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	26,150	(352)	25,798	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	15,643	(201)	15,442	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	54,635	(801)	53,834	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	78,564	(1,167)	77,397	
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	114,395	(1,755)	112,640	
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	12,582	(211)	12,371	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	517,441	(7,509)	509,932	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	24,739	(310)	24,429	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	23,974	(318)	23,656	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	190,348	(2,616)	187,732	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	43,529	(707)	42,822	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To adjust reported workers' compensation expense to agree with actual cost incurred by provider. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	22,052	(230)	21,822	

Provider Name							Fiscal Period		Provider NPI		Adjustments
PACIFICA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1013992510		8
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
5	4.1	5	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	23,162	(1)	23,161	
6	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 31, 2012 Report Date: November 9, 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	730	(730)	0	
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 31, 2012 Report Date: November 9, 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	0	730	730	

Provider Name							Fiscal Period			Provider NPI		Adjustments
PACIFICA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1013992510		8
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 OTHER MATTERS</u>												
8	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$283	\$283	