

**REPORT  
ON THE  
RATE SETTING AUDIT**

**PANORAMA GARDENS  
PANORAMA CITY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1467447037**

**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: Lan Nguyen  
Auditor: Leslie Griffin**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: March 19, 2013

Joe McFadden, Director  
Analytical and Regulatory Reporting  
The Ensign Group, Inc.  
27101 Puerta Real, Suite 450  
Mission Viejo, CA 92691

PANORAMA GARDENS  
NATIONAL PROVIDER IDENTIFIER (NPI) 1467447037  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

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

*(Original signed by Margaret A. Varho)*

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

Certified

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

Provider Name:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility No.:  
206190596

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	\$ 3,995,262	\$ 78.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 823,713	\$ 16.20
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 697,729	\$ 13.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 621,406	\$ 12.22
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,739	\$ 0.66
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 30,213	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 234,618	\$ 4.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 584,431	\$ 11.50
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,011,268	\$ 19.89
11	Cost of Routine Service/Audited Total Costs	\$ 8,022,960.00	\$ 8,032,380	\$ 158.01
12	Total Patient Days (Adj )	50,834	50,834	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 157.83	\$ 158.01	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	42,171	41,763	
16	Medi-Cal Managed Care Days (Adj )		0	
<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:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility No.:  
206190596

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:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility No.:  
206190596

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	\$ 120,827	\$ 120,827		
160	Activities	127,738		\$ 127,738	
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	441,324	0	0	441,324
081	Respiratory Therapy	519	0	0	519
082	Occupational Therapy	266,545	0	0	266,545
083	Speech Pathology	16	0	0	16
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	3,746,697	120,827	127,738	3,995,262 *
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>\$ 4,703,666</b>	<b>\$ 120,827</b>	<b>\$ 127,738</b>	<b>\$ 4,703,666</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PANORAMA GARDENS

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 94,132	\$ 94,132										
010	Housekeeping	198,428	452	\$ 198,880									
060	Laundry and Linen	79,248	4,165	8,843	\$ 92,256								
065	Dietary	329,109	9,042	19,195	0	\$ 357,346							
155	Social Services	N/A	400	849	0	0	\$ 1,249						
160	Activities	N/A	5,454	11,579	0	0	0	\$ 17,033					
165	Administration	N/A	2,557	5,429	0	0	0	0		\$ 7,986	\$ 7,986		
166	Medical Records	75,830	1,155	2,453	0	0	0	0		79,438		\$ 79,438	
170	Inservice Education - Nursing	72,247	1,155	2,453	0	0	0	0	\$ 75,855				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		646	1,372	0	0	0	0	0	2,019	69	682	\$ 2,769
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	25	248	273
080	Physical Therapy		1,216	2,582	0	0	0	0	0	3,798	534	5,313	9,645
081	Respiratory Therapy		0	0	0	0	0	0	0	0	1	6	6
082	Occupational Therapy		760	1,612	0	0	0	0	0	2,372	323	3,209	5,903
083	Speech Pathology		760	1,612	0	0	0	0	0	2,372	54	533	2,959
085	Pharmacy		81	172	0	0	0	0	0	252	188	1,873	2,313
090	Laboratory		0	0	0	0	0	0	0	0	23	227	250
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	17	172	189
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		65,997	140,112	92,256	357,346	1,249	17,033	75,855	749,848	6,748	67,117	823,713 *
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		291	618	0	0	0	0	0	908	6	59	974
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 848,994</b>	<b>\$ 94,132</b>	<b>\$ 198,880</b>	<b>\$ 92,256</b>	<b>\$ 357,346</b>	<b>\$ 1,249</b>	<b>\$ 17,033</b>	<b>\$ 75,855</b>	<b>\$ 761,569</b>	<b>\$ 7,986</b>	<b>\$ 79,438</b>	<b>\$ 848,994</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PANORAMA GARDENS

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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	\$ 214,981	\$ 214,981										
010	Housekeeping	40,152	1,033	\$ 41,185									
060	Laundry and Linen	23,661	9,513	1,831	\$ 35,005								
065	Dietary	269,521	20,649	3,975	0	\$ 294,145							
155	Social Services	1,050	913	176	0	0	\$ 2,139						
160	Activities	12,523	12,456	2,398	0	0	0	\$ 27,377					
165	Administration	N/A	5,840	1,124	0	0	0	0		\$ 6,965	\$ 6,965		
166	Medical Records	7,066	2,639	508	0	0	0	0		10,213		\$ 10,213	
170	Inservice Education - Nursing	687	2,639	508	0	0	0	0	\$ 3,834				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	53,077	1,476	284	0	0	0	0	0	54,837	60	88	\$ 54,985
077	Specialized Support Surfaces	22,367	0	0	0	0	0	0	0	22,367	22	32	22,421
080	Physical Therapy	22,373	2,777	535	0	0	0	0	0	25,685	466	683	26,834
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	1	1	1
082	Occupational Therapy	13,188	1,735	334	0	0	0	0	0	15,257	281	413	15,950
083	Speech Pathology	38,119	1,735	334	0	0	0	0	0	40,188	47	69	40,303
085	Pharmacy	168,019	185	36	0	0	0	0	0	168,239	164	241	168,644
090	Laboratory	20,521	0	0	0	0	0	0	0	20,521	20	29	20,570
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,512	0	0	0	0	0	0	0	15,512	15	22	15,549
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	140,974	150,727	29,015	35,005	294,145	2,139	27,377	3,834	683,216	5,885	8,629	697,729 *
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	1,534	664	128	0	0	0	0	0	2,326	5	8	2,339
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,065,325</b>	<b>\$ 214,981</b>	<b>\$ 41,185</b>	<b>\$ 35,005</b>	<b>\$ 294,145</b>	<b>\$ 2,139</b>	<b>\$ 27,377</b>	<b>\$ 3,834</b>	<b>\$ 1,048,147</b>	<b>\$ 6,965</b>	<b>\$ 10,213</b>	<b>\$ 1,065,325</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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)	\$ 651,513	95%							
	Property Tax (line 40)	35,374	5%	\$ 686,887						
005	Plant Operations and Maintenance			6,801	\$ 6,801					
010	Housekeeping			3,269	33	\$ 3,302				
060	Laundry and Linen			30,093	301	147	\$ 30,541			
065	Dietary			65,323	653	319	0	\$ 66,295		
155	Social Services			2,890	29	14	0	0	\$ 2,933	
160	Activities			39,404	394	192	0	0	0	\$ 39,990
165	Administration			18,476	185	90	0	0	0	0
166	Medical Records			8,348	83	41	0	0	0	0
170	Inservice Education - Nursing			8,348	83	41	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,670	47	23	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,786	88	43	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,487	55	27	0	0	0	0
083	Speech Pathology			5,487	55	27	0	0	0	0
085	Pharmacy			584	6	3	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			476,819	4,768	2,326	30,541	66,295	2,933	39,990
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			2,102	21	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 686,887</b>	<b>100%</b>	<b>\$ 686,887</b>	<b>\$ 6,801</b>	<b>\$ 3,302</b>	<b>\$ 30,541</b>	<b>\$ 66,295</b>	<b>\$ 2,933</b>	<b>\$ 39,990</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 651,513	95%							
	Property Tax (line 40)	35,374	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,751	\$ 18,751				
166	Medical Records				8,472		\$ 8,472			
170	Inservice Education - Nursing			\$ 8,472						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,740	161	73	\$ 4,973	\$ 4,717	\$ 256
077	Specialized Support Surfaces			0	0	58	26	85	81	4
080	Physical Therapy			0	8,916	1,254	567	10,737	10,184	553
081	Respiratory Therapy			0	0	1	1	2	2	0
082	Occupational Therapy			0	5,569	757	342	6,669	6,325	343
083	Speech Pathology			0	5,569	126	57	5,752	5,456	296
085	Pharmacy			0	592	442	200	1,234	1,171	64
090	Laboratory			0	0	54	24	78	74	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	41	18	59	56	3
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			8,472	632,145	15,843	7,158	655,145	621,406	33,739 *
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	2,133	14	6	2,153	2,042	111
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 686,887	100%	\$ 8,472	\$ 659,664	\$ 18,751	\$ 8,472	\$ 686,887	\$ 651,513	\$ 35,374

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PANORAMA GARDENS

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 7,591												
055	Interest - Other	69												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,189,256												
	Total Costs Allocable as Administration	1,196,916	54%											
167	CDPH Licensing Fees	35,760	2%											
168	Professional Liability Insurance	277,689	13%											
169	Quality Assurance Fees	691,720	31%											
174	Caregiver Training	0	0%											
	Total	2,202,085	100%						\$ 2,202,085					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,019	\$ 54,837	\$ 4,740	\$ 61,596	18,910	\$ 10,278	\$ 307	\$ 2,385	\$ 5,940	\$ -
077	Specialized Support Surfaces			0	0	22,367	0	22,367	6,867	3,732	112	866	2,157	0
080	Physical Therapy			441,324	3,798	25,685	8,916	479,723	147,272	80,048	2,392	18,571	46,261	0
081	Respiratory Therapy			519	0	0	0	519	159	87	3	20	50	0
082	Occupational Therapy			266,545	2,372	15,257	5,569	289,743	88,949	48,347	1,444	11,217	27,941	0
083	Speech Pathology			16	2,372	40,188	5,569	48,145	14,780	8,034	240	1,864	4,643	0
085	Pharmacy			0	252	168,239	592	169,084	51,908	28,214	843	6,546	16,305	0
090	Laboratory			0	0	20,521	0	20,521	6,300	3,424	102	794	1,979	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,512	0	15,512	4,762	2,588	77	601	1,496	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			3,995,262	749,848	683,216	632,145	6,060,470	1,860,530	1,011,268	30,213	234,618	584,431	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	908	2,326	2,133	5,367	1,648	896	27	208	518	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,202,085		\$ 4,703,666	\$ 761,569	\$ 1,048,147	\$ 659,664	\$ 7,173,046	\$ 2,202,085					
	Total Administrative Costs							\$ 2,202,085		\$ 1,196,916	\$ 35,760	\$ 277,689	\$ 691,720	\$ -
	Unit Cost Multiplier							0.30699439						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 87,425	\$ 17,178	\$ 27,223	\$ 131,826							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,506,957						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
PANORAMA GARDENS

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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	233									
010	Housekeeping	112	112								
060	Laundry and Linen	1,031	1,031	1,031							
065	Dietary	2,238	2,238	2,238							
155	Social Services	99	99	99							
160	Activities	1,350	1,350	1,350							
165	Administration	633	633	633							
166	Medical Records	286	286	286							
170	Inservice Education - Nursing	286	286	286							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	160	160	160						61,596	61,596
077	Specialized Support Surfaces									22,367	22,367
080	Physical Therapy	301	301	301						479,723	479,723
081	Respiratory Therapy									519	519
082	Occupational Therapy	188	188	188						289,743	289,743
083	Speech Pathology	188	188	188						48,145	48,145
085	Pharmacy	20	20	20						169,084	169,084
090	Laboratory									20,521	20,521
095	Home Health Services									0	0
100	Other Ancillary Services									15,512	15,512
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	16,336	16,336	16,336	508,340	152,502	3,887,671	3,887,671	3,887,671	6,060,470	6,060,470
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	72	72	72						5,367	5,367
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>23,533</b>	<b>23,300</b>	<b>23,188</b>	<b>508,340</b>	<b>152,502</b>	<b>3,887,671</b>	<b>3,887,671</b>	<b>3,887,671</b>	<b>7,173,046</b>	<b>7,173,046</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 120,827 0.031079533	\$ 127,738 0.032857204			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 94,132 4.04000000	\$ 198,880 8.57687080	\$ 92,256 0.18148482	\$ 357,346 2.34321882	\$ 1,249 0.00032129	\$ 17,033 0.00438123	\$ 75,855 0.01951179	\$ 7,986 0.00111340	\$ 79,438 0.01107457
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 214,981 9.22665236	\$ 41,185 1.77615081	\$ 35,005 0.06886118	\$ 294,145 1.92879617	\$ 2,139 0.00055027	\$ 27,377 0.00704195	\$ 3,834 0.00098614	\$ 6,965 0.00097097	\$ 10,213 0.00142378
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 686,887 29.18824629	\$ 6,801 0.29188246	\$ 3,302 0.14239151	\$ 30,541 0.06007951	\$ 66,295 0.43471692	\$ 2,933 0.00075434	\$ 39,990 0.01028647	\$ 8,472 0.00217921	\$ 18,751 0.00261410	\$ 8,472 0.00118109

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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	\$ 74,425	\$ 0	\$ 74,425	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,707	0	19,707	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	214,981	0	214,981	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 309,113	\$ 0	\$ 309,113	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 154,176	\$ 0	\$ 154,176	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,252	0	44,252	(Sch 3)
010	.79	Agency Staff	6300	7,537	(7,537)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,615	7,537	40,152	(Sch 4)
010		Housekeeping - Total	6300	\$ 238,580	\$ 0	\$ 238,580	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 2,625	\$ 0	\$ 2,625	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	61,255	0	61,255	(Sch 5)
025		Depreciation: Equipment	7140	106,572	0	106,572	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,762	0	1,762	(Sch 5)
035		Leases and Rentals	7200	479,299	0	479,299	(Sch 5)
040		Property Taxes	7300	35,374	0	35,374	(Sch 5)
045		Property Insurance	7400	7,591	0	7,591	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 69	\$ 0	\$ 69	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,242,240	\$ 0	\$ 1,242,240	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 61,744	\$ 0	\$ 61,744	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,504	0	17,504	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,661	0	23,661	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 102,909	\$ 0	\$ 102,909	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 255,467	\$ 0	\$ 255,467	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,642	0	73,642	(Sch 3)
065	.79	Agency Staff	6500	24,345	(24,345)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	245,176	24,345	269,521	(Sch 4)
065		Dietary - Total	6500	\$ 598,630	\$ 0	\$ 598,630	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	53,077	0	53,077	(Sch 4)
075		Patient Supplies - Total	8100	\$ 53,077	\$ 0	\$ 53,077	
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	22,367	0	22,367	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 22,367	\$ 0	\$ 22,367	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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	\$ 353,508	\$ 0	\$ 353,508	(Sch 2)
080	.20-.39	Fringe Benefits	8200	87,816	0	87,816	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	22,373	0	22,373	(Sch 4)
080		Physical Therapy - Total	8200	\$ 463,697	\$ 0	\$ 463,697	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 444	\$ 0	\$ 444	(Sch 2)
081	.20-.39	Fringe Benefits	8220	75	0	75	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 519	\$ 0	\$ 519	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 210,261	\$ 0	\$ 210,261	(Sch 2)
082	.20-.39	Fringe Benefits	8250	56,284	0	56,284	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	13,188	0	13,188	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 279,733	\$ 0	\$ 279,733	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	16	0	16	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	38,119	0	38,119	(Sch 4)
083		Speech Pathology - Total	8280	\$ 38,135	\$ 0	\$ 38,135	
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	168,019	0	168,019	(Sch 4)
085		Pharmacy - Total	8300	\$ 168,019	\$ 0	\$ 168,019	
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	20,521	0	20,521	(Sch 4)
090		Laboratory - Total	8400	\$ 20,521	\$ 0	\$ 20,521	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	15,512	0	15,512	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,512	\$ 0	\$ 15,512	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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		\$ 1,061,580	\$ 0	\$ 1,061,580	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,941,085	\$ 0	\$ 2,941,085	(Sch 2)
105	.20-.39	Fringe Benefits	6110	805,612	0	805,612	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	140,974	0	140,974	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,887,671	\$ 0	\$ 3,887,671	
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:**  
PANORAMA GARDENS

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

**Provider NPI:**  
1467447037

**OSHPD Facility Number:**  
206190596

<b>Line No.</b>	<b>Natural Class</b>	<b>ACCOUNT TITLE</b>	<b>ACCOUNT NUMBER</b>	<b>AS REPORTED</b>	<b>AUDIT ADJUSTMENTS 8A-1</b>	<b>AS AUDITED</b>

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,534	0	1,534 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,534	\$ 0	\$ 1,534
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,889,205	\$ 0	\$ 3,889,205
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 95,484	\$ 0	\$ 95,484 (Sch 2)
155	.20-.39	Fringe Benefits	6600	25,343	0	25,343 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,050	0	1,050 (Sch 4)
155		Social Services - Total	6600	\$ 121,877	\$ 0	\$ 121,877

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PANORAMA GARDENS

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

Provider NPI:  
1467447037

OSHPD Facility Number:  
206190596

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	\$ 99,634	\$ 0	\$ 99,634	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,104	0	28,104	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,523	0	12,523	(Sch 4)
160		Activities - Total	6700	\$ 140,261	\$ 0	\$ 140,261	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 311,137	\$ 0	\$ 311,137	(Sch 6)
165	.20-.39	Fringe Benefits	6900	80,458	0	80,458	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	797,661	0	797,661	(Sch 6)
165		Administration - Total	6900	\$ 1,189,256	\$ 0	\$ 1,189,256	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 59,183	\$ 0	\$ 59,183	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,647	0	16,647	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,066	0	7,066	(Sch 4)
166		Medical Records - Total	6900	\$ 82,896	\$ 0	\$ 82,896	
167		CDPH Licensing Fees	6900	\$ 35,760	\$ 0	\$ 35,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 277,689	\$ 0	\$ 277,689	(Sch 6)
169		Quality Assurance Fees	6900	\$ 691,720	\$ 0	\$ 691,720	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,439	\$ 0	\$ 55,439	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,808	0	16,808	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	687	0	687	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 72,934	\$ 0	\$ 72,934	
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>		\$ 2,612,393	\$ 0	\$ 2,612,393	
200		<b>Total</b>		\$ 9,506,957	\$ 0	\$ 9,506,957	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
PANORAMA GARDENS

Provider NPI:  
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OSHPD Facility Number:  
206190596

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	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	0							
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	0							
010	3	Housekeeping - Agency Staff	(7,537)	(7,537)						
010	4	Housekeeping - Other - Nonlabor	7,537	7,537						
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	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(24,345)		(845)	(23,500)				
065	4	Dietary - Other - Nonlabor	24,345		845	23,500				
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	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	0							
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:  
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Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	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	0							
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	0							
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	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
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	0							
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							Fiscal Period	Provider NPI	Adjustments		
PANORAMA GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467447037	4		
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>											
1	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$7,537	(\$7,537)	\$0	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	32,615	7,537	40,152	
							To reclassify medical waste disposal expense to appropriate cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
2	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$24,345	(\$845)	\$23,500 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	245,176	845	246,021 *	
							To reclassify equipment service expense to appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
3	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	* \$23,500	(\$23,500)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 246,021	23,500	269,521	
							To reclassify dietitian consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
PANORAMA GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1467447037		4
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
4	4.1	5	2	1	15	N/A	Medi-Cal Days		42,171	(408)	41,763	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 31, 2012 Report Date: December 4, 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					