

**REPORT
ON THE
RATE SETTING AUDIT**

**PINE VIEW CARE CENTER
PARADISE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1306893995**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Ken Phelan
Auditor: Joanne Hui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 13, 2013

Mike Ekness
Director of Reimbursement, Western Region
Reimbursement Department
Sun Healthcare Group
101 Sun Avenue NE
Albuquerque, NM 87109

PINE VIEW CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1306893995
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 Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility No.:
206044001

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,843,283	\$ 92.82
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 712,882	\$ 23.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 663,611	\$ 21.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 217,071	\$ 7.09
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,126	\$ 0.98
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,353	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 110,656	\$ 3.61
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 322,192	\$ 10.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 711,223	\$ 23.22
11	Cost of Routine Service/Audited Total Costs	\$ 5,620,527	\$ 5,629,396	\$ 183.77
12	Total Patient Days (Adj)	30,633	30,633	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.48	\$ 183.77	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	19,353	19,308	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility No.:
206044001

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility No.:
206044001

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 58,565	\$ 58,565		
160	Activities	81,965		\$ 81,965	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	392,816	0	0	392,816
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	261,503	0	0	261,503
083	Speech Pathology	101,617	0	0	101,617
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	10,584	0	0	10,584
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,702,753	58,565	81,965	2,843,283 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,609,803	\$ 58,565	\$ 81,965	\$ 3,609,803

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PINE VIEW CARE CENTER

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 60,874	\$ 60,874										
010	Housekeeping	158,644	1,353	\$ 159,997									
060	Laundry and Linen	104,362	3,257	8,755	\$ 116,373								
065	Dietary	285,324	10,076	27,086	0	\$ 322,486							
155	Social Services	N/A	3,966	10,661	0	0	\$ 14,627						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,479	6,664	0	0	0	0		\$ 9,144	\$ 9,144		
166	Medical Records	54,382	966	2,598	0	0	0	0		57,946		\$ 57,946	
170	Inservice Education - Nursing	76,515	0	0	0	0	0	0	\$ 76,515				
ANCILLARY SERVICES													
075	Patient Supplies		459	1,233	0	0	0	0	0	1,692	42	265	\$ 1,999
077	Specialized Support Surfaces		312	840	0	0	0	0	0	1,152	32	205	1,389
080	Physical Therapy		1,357	3,647	0	0	0	0	0	5,004	661	4,187	9,852
081	Respiratory Therapy		176	472	0	0	0	0	0	648	4	23	675
082	Occupational Therapy		433	1,163	0	0	0	0	0	1,596	431	2,734	4,762
083	Speech Pathology		224	603	0	0	0	0	0	828	168	1,065	2,061
085	Pharmacy		0	0	0	0	0	0	0	0	543	3,444	3,987
090	Laboratory		0	0	0	0	0	0	0	0	40	252	292
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	143	907	1,050
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		35,535	95,523	116,373	322,486	14,627	0	76,515	661,060	7,063	44,759	712,882 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		280	752	0	0	0	0	0	1,032	16	104	1,153
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 740,101	\$ 60,874	\$ 159,997	\$ 116,373	\$ 322,486	\$ 14,627	\$ -	\$ 76,515	\$ 673,012	\$ 9,144	\$ 57,946	\$ 740,101

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PINE VIEW CARE CENTER

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 235,506	\$ 235,506										
010	Housekeeping	2,095	5,236	\$ 7,331									
060	Laundry and Linen	9,235	12,600	401	\$ 22,236								
065	Dietary	215,090	38,982	1,241	0	\$ 255,314							
155	Social Services	200	15,344	489	0	0	\$ 16,032						
160	Activities	4,049	0	0	0	0	0	\$ 4,049					
165	Administration	N/A	9,591	305	0	0	0	0		\$ 9,897	\$ 9,897		
166	Medical Records	2,945	3,738	119	0	0	0	0		6,802		\$ 6,802	
170	Inservice Education - Nursing	700	0	0	0	0	0	0	\$ 700				
ANCILLARY SERVICES													
075	Patient Supplies	20,429	1,775	57	0	0	0	0	0	22,260	45	31	\$ 22,337
077	Specialized Support Surfaces	16,289	1,208	38	0	0	0	0	0	17,536	35	24	17,595
080	Physical Therapy	1,464	5,249	167	0	0	0	0	0	6,880	715	492	8,087
081	Respiratory Therapy	151	680	22	0	0	0	0	0	852	4	3	859
082	Occupational Therapy	1,445	1,674	53	0	0	0	0	0	3,172	467	321	3,960
083	Speech Pathology	136	869	28	0	0	0	0	0	1,032	182	125	1,339
085	Pharmacy	337,820	0	0	0	0	0	0	0	337,820	588	404	338,813
090	Laboratory	24,708	0	0	0	0	0	0	0	24,708	43	30	24,781
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	78,397	0	0	0	0	0	0	0	78,397	155	106	78,658
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	210,527	137,477	4,377	22,236	255,314	16,032	4,049	700	650,712	7,645	5,254	663,611 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,853	1,082	34	0	0	0	0	0	7,970	18	12	8,000
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,168,039	\$ 235,506	\$ 7,331	\$ 22,236	\$ 255,314	\$ 16,032	\$ 4,049	\$ 700	\$ 1,151,340	\$ 9,897	\$ 6,802	\$ 1,168,039

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 232,813	88%							
	Property Tax (line 40)	32,311	12%	\$ 265,124						
005	Plant Operations and Maintenance			8,875	\$ 8,875					
010	Housekeeping			5,697	197	\$ 5,895				
060	Laundry and Linen			13,710	475	323	\$ 14,507			
065	Dietary			42,416	1,469	998	0	\$ 44,883		
155	Social Services			16,695	578	393	0	0	\$ 17,666	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			10,436	361	246	0	0	0	0
166	Medical Records			4,068	141	96	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,931	67	45	0	0	0	0
077	Specialized Support Surfaces			1,315	46	31	0	0	0	0
080	Physical Therapy			5,711	198	134	0	0	0	0
081	Respiratory Therapy			740	26	17	0	0	0	0
082	Occupational Therapy			1,822	63	43	0	0	0	0
083	Speech Pathology			945	33	22	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			149,586	5,181	3,519	14,507	44,883	17,666	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,178	41	28	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 265,124	100%	\$ 265,124	\$ 8,875	\$ 5,895	\$ 14,507	\$ 44,883	\$ 17,666	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 232,813	88%							
	Property Tax (line 40)	32,311	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,043	\$ 11,043				
166	Medical Records				4,304		\$ 4,304			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,043	51	20	\$ 2,114	\$ 1,856	\$ 258
077	Specialized Support Surfaces			0	1,391	39	15	1,445	1,269	176
080	Physical Therapy			0	6,043	798	311	7,152	6,281	872
081	Respiratory Therapy			0	783	4	2	789	693	96
082	Occupational Therapy			0	1,927	521	203	2,652	2,329	323
083	Speech Pathology			0	1,000	203	79	1,282	1,126	156
085	Pharmacy			0	0	656	256	912	801	111
090	Laboratory			0	0	48	19	67	59	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	173	67	240	211	29
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	235,342	8,530	3,325	247,197	217,071	30,126
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,246	20	8	1,274	1,119	155
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 265,124	100%	\$ -	\$ 249,777	\$ 11,043	\$ 4,304	\$ 265,124	\$ 232,813	\$ 32,311

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PINE VIEW CARE CENTER

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,008												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	914,761												
	Total Costs Allocable as Administration	920,769	61%											
167	CDPH Licensing Fees	23,760	2%											
168	Professional Liability Insurance	143,259	10%											
169	Quality Assurance Fees	417,119	28%											
174	Caregiver Training	0	0%											
	Total	1,504,907	100%						\$ 1,504,907					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,692	\$ 22,260	\$ 2,043	\$ 25,996	6,883	\$ 4,211	\$ 109	\$ 655	\$ 1,908	\$ -
077	Specialized Support Surfaces			0	1,152	17,536	1,391	20,079	5,316	3,253	84	506	1,474	0
080	Physical Therapy			392,816	5,004	6,880	6,043	410,743	108,750	66,538	1,717	10,352	30,143	0
081	Respiratory Therapy			0	648	852	783	2,283	604	370	10	58	168	0
082	Occupational Therapy			261,503	1,596	3,172	1,927	268,199	71,010	43,447	1,121	6,760	19,682	0
083	Speech Pathology			101,617	828	1,032	1,000	104,477	27,662	16,925	437	2,633	7,667	0
085	Pharmacy			0	0	337,820	0	337,820	89,443	54,725	1,412	8,514	24,791	0
090	Laboratory			0	0	24,708	0	24,708	6,542	4,003	103	623	1,813	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			10,584	0	78,397	0	88,981	23,559	14,414	372	2,243	6,530	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,843,283	661,060	650,712	235,342	4,390,397	1,162,424	711,223	18,353	110,656	322,192	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,032	7,970	1,246	10,248	2,713	1,660	43	258	752	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,504,907		\$ 3,609,803	\$ 673,012	\$ 1,151,340	\$ 249,777	\$ 5,683,931	\$ 1,504,907					
	Total Administrative Costs							\$ 1,504,907		\$ 920,769	\$ 23,760	\$ 143,259	\$ 417,119	\$ -
	Unit Cost Multiplier							0.26476518						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 67,089	\$ 16,699	\$ 15,347	\$ 99,136							
	TOTAL FACILITY COSTS							\$ 7,287,974						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PINE VIEW CARE CENTER

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	648									
010	Housekeeping	416	416								
060	Laundry and Linen	1,001	1,001	1,001							
065	Dietary	3,097	3,097	3,097							
155	Social Services	1,219	1,219	1,219							
160	Activities										
165	Administration	762	762	762							
166	Medical Records	297	297	297							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	141	141	141						25,996	25,996
077	Specialized Support Surfaces	96	96	96						20,079	20,079
080	Physical Therapy	417	417	417						410,743	410,743
081	Respiratory Therapy	54	54	54						2,283	2,283
082	Occupational Therapy	133	133	133						268,199	268,199
083	Speech Pathology	69	69	69						104,477	104,477
085	Pharmacy									337,820	337,820
090	Laboratory									24,708	24,708
095	Home Health Services									0	0
100	Other Ancillary Services									88,981	88,981
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,922	10,922	10,922	305,411	91,899	2,913,280	2,913,280	2,913,280	4,390,397	4,390,397
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	86	86	86						10,248	10,248
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,358	18,710	18,294	305,411	91,899	2,913,280	2,913,280	2,913,280	5,683,931	5,683,931
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 58,565 0.020102771	\$ 81,965 0.028134954			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 60,874 3.25355425	\$ 159,997 8.74589912	\$ 116,373 0.38103884	\$ 322,486 3.50913837	\$ 14,627 0.00502092	\$ - 0.00000000	\$ 76,515 0.02626421	\$ 9,144 0.00160867	\$ 57,946 0.01019468
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 235,506 12.58717264	\$ 7,331 0.40074690	\$ 22,236 0.07280651	\$ 255,314 2.77819766	\$ 16,032 0.00550317	\$ 4,049 0.00138984	\$ 700 0.00024028	\$ 9,897 0.00174119	\$ 6,802 0.00119678
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 265,124 13.69583635	\$ 8,875 0.47434003	\$ 5,895 0.32222550	\$ 14,507 0.04749958	\$ 44,883 0.48839453	\$ 17,666 0.00606404	\$ - 0.00000000	\$ - 0.00000000	\$ 11,043 0.00194288	\$ 4,304 0.00075727

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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	\$ 47,278	\$ 0	\$ 47,278	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,596	0	13,596	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	235,506	0	235,506	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 296,380	\$ 0	\$ 296,380	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	158,644	0	158,644	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	2,095	0	2,095	(Sch 4)
010		Housekeeping - Total	6300	\$ 160,739	\$ 0	\$ 160,739	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,792	\$ 0	\$ 1,792	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	43,595	0	43,595	(Sch 5)
025		Depreciation: Equipment	7140	26,752	0	26,752	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	160,674	0	160,674	(Sch 5)
040		Property Taxes	7300	32,311	0	32,311	(Sch 5)
045		Property Insurance	7400	6,008	0	6,008	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 728,251	\$ 0	\$ 728,251	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	104,362	0	104,362	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,235	0	9,235	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 113,597	\$ 0	\$ 113,597	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 221,452	\$ 0	\$ 221,452	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,872	0	63,872	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	215,090	0	215,090	(Sch 4)
065		Dietary - Total	6500	\$ 500,414	\$ 0	\$ 500,414	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	20,429	0	20,429	(Sch 4)
075		Patient Supplies - Total	8100	\$ 20,429	\$ 0	\$ 20,429	
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	16,289	0	16,289	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 16,289	\$ 0	\$ 16,289	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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	\$ 85	\$ 0	\$ 85	(Sch 2)
080	.20-.39	Fringe Benefits	8200	21	0	21	(Sch 2)
080	.79	Agency Staff	8200	392,710	0	392,710	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,464	0	1,464	(Sch 4)
080		Physical Therapy - Total	8200	\$ 394,280	\$ 0	\$ 394,280	
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	151	0	151	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 151	\$ 0	\$ 151	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	261,503	0	261,503	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,445	0	1,445	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 262,948	\$ 0	\$ 262,948	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	101,617	0	101,617	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	136	0	136	(Sch 4)
083		Speech Pathology - Total	8280	\$ 101,753	\$ 0	\$ 101,753	
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	337,820	0	337,820	(Sch 4)
085		Pharmacy - Total	8300	\$ 337,820	\$ 0	\$ 337,820	
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	24,708	0	24,708	(Sch 4)
090		Laboratory - Total	8400	\$ 24,708	\$ 0	\$ 24,708	
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	\$ 8,462	\$ 0	\$ 8,462	(Sch 2)
100	.20-.39	Fringe Benefits	8900	2,122	0	2,122	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	78,397	0	78,397	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 88,981	\$ 0	\$ 88,981	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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		\$ 1,247,359	\$ 0	\$ 1,247,359	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,056,897	\$ 0	\$ 2,056,897	(Sch 2)
105	.20-.39	Fringe Benefits	6110	581,678	0	581,678	(Sch 2)
105	.49	Agency Staff	6110	64,178	0	64,178	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	210,527	0	210,527	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,913,280	\$ 0	\$ 2,913,280	
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:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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)
		Other Nonreimbursable				
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	6,853	0	6,853 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,853	\$ 0	\$ 6,853
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		Subtotal 105 - 145		\$ 2,920,133	\$ 0	\$ 2,920,133
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 45,904	\$ 0	\$ 45,904 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,661	0	12,661 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	200	0	200 (Sch 4)
155		Social Services - Total	6600	\$ 58,765	\$ 0	\$ 58,765

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE VIEW CARE CENTER

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

Provider NPI:
1306893995

OSHPD Facility Number:
206044001

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	\$ 64,308	\$ 0	\$ 64,308	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,657	0	17,657	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,049	0	4,049	(Sch 4)
160		Activities - Total	6700	\$ 86,014	\$ 0	\$ 86,014	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 286,919	\$ 0	\$ 286,919	(Sch 6)
165	.20-.39	Fringe Benefits	6900	81,471	0	81,471	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	546,371	0	546,371	(Sch 6)
165		Administration - Total	6900	\$ 914,761	\$ 0	\$ 914,761	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,355	\$ 0	\$ 42,355	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,027	0	12,027	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,945	0	2,945	(Sch 4)
166		Medical Records - Total	6900	\$ 57,327	\$ 0	\$ 57,327	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 143,259	\$ 0	\$ 143,259	(Sch 6)
169		Quality Assurance Fees	6900	\$ 417,119	\$ 0	\$ 417,119	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,355	\$ 0	\$ 60,355	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,160	0	16,160	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	700	0	700	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 77,215	\$ 0	\$ 77,215	
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	
		Subtotal 155 - 174		\$ 1,778,220	\$ 0	\$ 1,778,220	
200		Total		\$ 7,287,974	\$ 0	\$ 7,287,974	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 273,089	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
PINE VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306893995		2
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$273,089	\$273,089		

Provider Name							Fiscal Period	Provider NPI	Adjustments	
PINE VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306893995	2	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through February 18, 2013 Report Date: February 19, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	19,353	(45)	19,308