

**REPORT
ON THE
RATE SETTING AUDIT**

**PITTSBURG CARE CENTER
PITTSBURG, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1922110378**

**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: Jesse Duran
Auditor: Jimmy Le**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Alba F. Tiller, Owner
A.T. Associates, Inc.
1355 Willow Way, Suite No. 264
Concord, CA 94520

PITTSBURG CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1922110378
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.

Alba F. Tiller
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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:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility No.:
206071042

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	\$ 1,735,520	\$ 104.91
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 534,083	\$ 32.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 321,158	\$ 19.41
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 160,817	\$ 9.72
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,133	\$ 0.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,461	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 13,838	\$ 0.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 201,613	\$ 12.19
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 458,729	\$ 27.73
11	Cost of Routine Service/Audited Total Costs	\$ 3,447,465	\$ 3,451,352	\$ 208.63
12	Total Patient Days	16,543	16,543	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 208.39	\$ 208.63	
14	Overpayments	\$	\$ 0	
15	Medi-Cal Days (Adj 5)	13,398	13,605	
16	Medi-Cal Managed Care Days (Adj 6)		31	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
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:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility No.:
206071042

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility No.:
206071042

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	\$ 27,813	\$ 27,813		
160	Activities	38,842		\$ 38,842	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,668,865	27,813	38,842	1,735,520 *
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	\$ 1,735,520	\$ 27,813	\$ 38,842	\$ 1,735,520

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PITTSBURG CARE CENTER

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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	\$ 39,784	\$ 39,784										
010	Housekeeping	129,049	248	\$ 129,297									
060	Laundry and Linen	88,919	1,292	4,226	\$ 94,437								
065	Dietary	243,740	3,230	10,565	0	\$ 257,535							
155	Social Services	N/A	253	828	0	0	\$ 1,082						
160	Activities	N/A	5,350	17,495	0	0	0	\$ 22,845					
165	Administration	N/A	1,561	5,105	0	0	0	0		\$ 6,666	\$ 6,666		
166	Medical Records	26,838	258	845	0	0	0	0		27,942		\$ 27,942	
170	Inservice Education - Nursing	14,389	0	0	0	0	0	0	\$ 14,389				
ANCILLARY SERVICES													
075	Patient Supplies		305	997	0	0	0	0	0	1,302	30	124	\$ 1,456
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	82	343	425
080	Physical Therapy		620	2,028	0	0	0	0	0	2,649	207	867	3,723
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	128	536	664
083	Speech Pathology		0	0	0	0	0	0	0	0	56	237	293
085	Pharmacy		253	828	0	0	0	0	0	1,082	145	607	1,833
090	Laboratory		0	0	0	0	0	0	0	0	19	79	98
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	22	94	116
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		26,412	86,378	94,437	257,535	1,082	22,845	14,389	503,079	5,972	25,033	534,083 *
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	0	0	0	0	0	0	0	5	22	27
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 542,719	\$ 39,784	\$ 129,297	\$ 94,437	\$ 257,535	\$ 1,082	\$ 22,845	\$ 14,389	\$ 508,111	\$ 6,666	\$ 27,942	\$ 542,719

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PITTSBURG CARE CENTER

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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	\$ 101,511	\$ 101,511										
010	Housekeeping	11,276	633	\$ 11,909									
060	Laundry and Linen	15,959	3,297	389	\$ 19,645								
065	Dietary	111,407	8,243	973	0	\$ 120,623							
155	Social Services	2,592	646	76	0	0	\$ 3,315						
160	Activities	7,135	13,650	1,611	0	0	0	\$ 22,396					
165	Administration	N/A	3,983	470	0	0	0	0		\$ 4,453	\$ 4,453		
166	Medical Records	2,573	659	78	0	0	0	0		3,310		\$ 3,310	
170	Inservice Education - Nursing	134	0	0	0	0	0	0	\$ 134				
ANCILLARY SERVICES													
075	Patient Supplies	9,925	778	92	0	0	0	0	0	10,795	20	15	\$ 10,829
077	Specialized Support Surfaces	37,296	0	0	0	0	0	0	0	37,296	55	41	37,391
080	Physical Therapy	87,024	1,583	187	0	0	0	0	0	88,793	138	103	89,034
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	58,309	0	0	0	0	0	0	0	58,309	85	64	58,458
083	Speech Pathology	25,745	0	0	0	0	0	0	0	25,745	38	28	25,811
085	Pharmacy	62,969	646	76	0	0	0	0	0	63,692	97	72	63,860
090	Laboratory	8,616	0	0	0	0	0	0	0	8,616	13	9	8,638
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,185	0	0	0	0	0	0	0	10,185	15	11	10,211
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	72,741	67,393	7,956	19,645	120,623	3,315	22,396	134	314,203	3,989	2,966	321,158 *
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	2,338	0	0	0	0	0	0	0	2,338	3	3	2,344
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 627,735	\$ 101,511	\$ 11,909	\$ 19,645	\$ 120,623	\$ 3,315	\$ 22,396	\$ 134	\$ 619,972	\$ 4,453	\$ 3,310	\$ 627,735

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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)	\$ 166,581	91%							
	Property Tax (line 40)	15,675	9%	\$ 182,256						
005	Plant Operations and Maintenance			2,798	\$ 2,798					
010	Housekeeping			1,119	17	\$ 1,137				
060	Laundry and Linen			5,829	91	37	\$ 5,957			
065	Dietary			14,572	227	93	0	\$ 14,892		
155	Social Services			1,142	18	7	0	0	\$ 1,168	
160	Activities			24,131	376	154	0	0	0	\$ 24,661
165	Administration			7,041	110	45	0	0	0	0
166	Medical Records			1,166	18	7	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,376	21	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,798	44	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,142	18	7	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			119,141	1,857	759	5,957	14,892	1,168	24,661
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 182,256	100%	\$ 182,256	\$ 2,798	\$ 1,137	\$ 5,957	\$ 14,892	\$ 1,168	\$ 24,661

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 166,581	91%							
	Property Tax (line 40)	15,675	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,196	\$ 7,196				
166	Medical Records				1,191		\$ 1,191			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,406	32	5	\$ 1,443	\$ 1,319	\$ 124
077	Specialized Support Surfaces			0	0	88	15	103	94	9
080	Physical Therapy			0	2,859	223	37	3,120	2,851	268
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	138	23	161	147	14
083	Speech Pathology			0	0	61	10	71	65	6
085	Pharmacy			0	1,168	156	26	1,350	1,234	116
090	Laboratory			0	0	20	3	24	22	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24	4	28	26	2
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	168,436	6,447	1,067	175,950	160,817	15,133 *
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	0	6	1	6	6	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 182,256	100%	\$ -	\$ 173,869	\$ 7,196	\$ 1,191	\$ 182,256	\$ 166,581	\$ 15,675

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PITTSBURG CARE CENTER

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 2,497												
055	Interest - Other	8,323												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	501,218												
	Total Costs Allocable as Administration	512,038	67%											
167	CDPH Licensing Fees	11,677	2%											
168	Professional Liability Insurance	15,446	2%											
169	Quality Assurance Fees	225,042	29%											
174	Caregiver Training	0	0%											
	Total	764,203	100%						\$ 764,203					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,302	\$ 10,795	\$ 1,406	\$ 13,503	3,397	\$ 2,276	\$ 52	\$ 69	\$ 1,000	\$ -
077	Specialized Support Surfaces			0	0	37,296	0	37,296	9,383	6,287	143	190	2,763	0
080	Physical Therapy			0	2,649	88,793	2,859	94,301	23,725	15,897	363	480	6,987	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	58,309	0	58,309	14,670	9,829	224	297	4,320	0
083	Speech Pathology			0	0	25,745	0	25,745	6,477	4,340	99	131	1,907	0
085	Pharmacy			0	1,082	63,692	1,168	65,941	16,590	11,116	253	335	4,885	0
090	Laboratory			0	0	8,616	0	8,616	2,168	1,452	33	44	638	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,185	0	10,185	2,562	1,717	39	52	755	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			1,735,520	503,079	314,203	168,436	2,721,238	684,641	458,729	10,461	13,838	201,613	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	0	2,338	0	2,338	588	394	9	12	173	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 764,203		\$ 1,735,520	\$ 508,111	\$ 619,972	\$ 173,869	\$ 3,037,472	\$ 764,203					
	Total Administrative Costs							\$ 764,203		\$ 512,038	\$ 11,677	\$ 15,446	\$ 225,042	\$ -
	Unit Cost Multiplier							0.25159180						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 34,608	\$ 7,763	\$ 8,387	\$ 50,758							
	TOTAL FACILITY COSTS							\$ 3,852,433						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PITTSBURG CARE CENTER

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	Soc Svcs (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	120									
010	Housekeeping	48	48								
060	Laundry and Linen	250	250	250							
065	Dietary	625	625	625							
155	Social Services	49	49	49							
160	Activities	1,035	1,035	1,035							
165	Administration	302	302	302							
166	Medical Records	50	50	50							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	59	59	59						13,503	13,503
077	Specialized Support Surfaces									37,296	37,296
080	Physical Therapy	120	120	120						94,301	94,301
081	Respiratory Therapy									0	0
082	Occupational Therapy									58,309	58,309
083	Speech Pathology									25,745	25,745
085	Pharmacy	49	49	49						65,941	65,941
090	Laboratory									8,616	8,616
095	Home Health Services									0	0
100	Other Ancillary Services									10,185	10,185
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,110	5,110	5,110	163,760	49,128	1,741,606	1,741,606	1,741,606	2,721,238	2,721,238
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									2,338	2,338
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,817	7,697	7,649	163,760	49,128	1,741,606	1,741,606	1,741,606	3,037,472	3,037,472
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 27,813 0.015969743	\$ 38,842 0.022302404			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 39,784 5.16876705	\$ 129,297 16.90379145	\$ 94,437 0.57668014	\$ 257,535 5.24212972	\$ 1,082 0.00062101	\$ 22,845 0.01311726	\$ 14,389 0.00826192	\$ 6,666 0.00219456	\$ 27,942 0.00919898
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 101,511 13.18838509	\$ 11,909 1.55694110	\$ 19,645 0.11996416	\$ 120,623 2.45527660	\$ 3,315 0.00190314	\$ 22,396 0.01285963	\$ 134 0.00007694	\$ 4,453 0.00146605	\$ 3,310 0.00108981
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 182,256 23.31533837	\$ 2,798 0.36349755	\$ 1,137 0.14859251	\$ 5,957 0.03637553	\$ 14,892 0.30312943	\$ 1,168 0.00067038	\$ 24,661 0.01416014	\$ - 0.00000000	\$ 7,196 0.00236904	\$ 1,191 0.00039223

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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	\$ 32,907	\$ 0	\$ 32,907	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,877	0	6,877	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	101,511	0	101,511	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 141,295	\$ 0	\$ 141,295	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 82,740	\$ 0	\$ 82,740	(Sch 3)
010	.20-.39	Fringe Benefits	6300	46,309	0	46,309	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,276	0	11,276	(Sch 4)
010		Housekeeping - Total	6300	\$ 140,325	\$ 0	\$ 140,325	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	41,850	0	41,850	(Sch 5)
025		Depreciation: Equipment	7140	13,915	0	13,915	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	110,816	0	110,816	(Sch 5)
040		Property Taxes	7300	15,675	0	15,675	(Sch 5)
045		Property Insurance	7400	2,497	0	2,497	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 8,323	\$ 0	\$ 8,323	(Sch 6)
057		Subtotal 005 - 055		\$ 474,696	\$ 0	\$ 474,696	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 66,077	\$ 0	\$ 66,077	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,842	0	22,842	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,959	0	15,959	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 104,878	\$ 0	\$ 104,878	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 173,313	\$ 0	\$ 173,313	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,427	0	70,427	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	111,407	0	111,407	(Sch 4)
065		Dietary - Total	6500	\$ 355,147	\$ 0	\$ 355,147	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
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	9,925	0	9,925	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,925	\$ 0	\$ 9,925	
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	37,296	0	37,296	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 37,296	\$ 0	\$ 37,296	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	87,024	0	87,024	(Sch 4)
080		Physical Therapy - Total	8200	\$ 87,024	\$ 0	\$ 87,024	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	58,309	0	58,309	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 58,309	\$ 0	\$ 58,309	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	25,745	0	25,745	(Sch 4)
083		Speech Pathology - Total	8280	\$ 25,745	\$ 0	\$ 25,745	
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	62,969	0	62,969	(Sch 4)
085		Pharmacy - Total	8300	\$ 62,969	\$ 0	\$ 62,969	
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	8,616	0	8,616	(Sch 4)
090		Laboratory - Total	8400	\$ 8,616	\$ 0	\$ 8,616	
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	10,185	0	10,185	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,185	\$ 0	\$ 10,185	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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		\$ 300,069	\$ 0	\$ 300,069	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,275,362	\$ 0	\$ 1,275,362	(Sch 2)
105	.20-.39	Fringe Benefits	6110	380,056	0	380,056	(Sch 2)
105	.49	Agency Staff	6110	13,447	0	13,447	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	72,741	0	72,741	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,741,606	\$ 0	\$ 1,741,606	
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:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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)
		Other Nonreimbursable				
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	2,338	0	2,338 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,338	\$ 0	\$ 2,338
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		Subtotal 105 - 145		\$ 1,743,944	\$ 0	\$ 1,743,944
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 22,890	\$ 0	\$ 22,890 (Sch 2)
155	.20-.39	Fringe Benefits	6600	4,923	0	4,923 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,592	0	2,592 (Sch 4)
155		Social Services - Total	6600	\$ 30,405	\$ 0	\$ 30,405

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PITTSBURG CARE CENTER

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

Provider NPI:
1922110378

OSHPD Facility Number:
206071042

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	\$ 29,881	\$ 0	\$ 29,881	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,961	0	8,961	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,135	0	7,135	(Sch 4)
160		Activities - Total	6700	\$ 45,977	\$ 0	\$ 45,977	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 106,697	\$ 0	\$ 106,697	(Sch 6)
165	.20-.39	Fringe Benefits	6900	23,746	0	23,746	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	370,775	0	370,775	(Sch 6)
165		Administration - Total	6900	\$ 501,218	\$ 0	\$ 501,218	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 20,175	\$ 0	\$ 20,175	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,663	0	6,663	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,573	0	2,573	(Sch 4)
166		Medical Records - Total	6900	\$ 29,411	\$ 0	\$ 29,411	
167		CDPH Licensing Fees	6900	\$ 11,677	\$ 0	\$ 11,677	(Sch 6)
168		Professional Liability Insurance	6900	\$ 15,446	\$ 0	\$ 15,446	(Sch 6)
169		Quality Assurance Fees	6900	\$ 225,042	\$ 0	\$ 225,042	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 11,885	\$ 0	\$ 11,885	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,504	0	2,504	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	134	0	134	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 14,523	\$ 0	\$ 14,523	
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	
		Subtotal 155 - 174		\$ 873,699	\$ 0	\$ 873,699	
200		Total		\$ 3,852,433	\$ 0	\$ 3,852,433	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 126,106	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
PITTSBURG CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1922110378		6
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	\$126,106	\$126,106

Provider Name							Fiscal Period		Provider NPI		Adjustments
PITTSBURG CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1922110378		6
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>ADJUSTMENTS TO REPORTED STATISTICS</u>											
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	120	120	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	48	48	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	250	250	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	625	625	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	49	49	
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,035	1,035	
	10.7	165	1,2,3	7	165	N/A	Administration	0	302	302	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	50	50	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	59	59	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	120	120	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	49	49	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	5,110	5,110	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	7,817	7,817	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	7,697	7,697	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	7,649	7,649	
To adjust square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
3	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	163,760	163,760	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	163,760	163,760	
To adjust laundry and linen statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
4	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	49,128	49,128	
	10.7	175	5	7	N/A	N/A	Total Statistics - Meals Served	0	49,128	49,128	
To adjust dietary statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period			Provider NPI		Adjustments
PITTSBURG CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1922110378		6
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.						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
5	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 25, 2013 Report Date: March 15, 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	13,398	207	13,605		
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	31	31		