

**REPORT
ON THE
RATE SETTING AUDIT**

**PINERIDGE CARE CENTER
SYLMAR, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1205826906**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Olga L. Barajas**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 31, 2013

Steve Pavlow, President
Quality Long Term Care
5600 West Spring Mountain Road, Suite 207
Las Vegas, NV 89146

PINERIDGE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1205826906
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$320,530, which resulted from Medi-Cal overpayments

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

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.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility No.:
206190213

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	\$ 1,698,050	\$ 66.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 480,708	\$ 18.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 503,160	\$ 19.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 332,376	\$ 12.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 16,518	\$ 0.64
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,245	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 60,272	\$ 2.35
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 289,116	\$ 11.25
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 327,335	\$ 12.74
11	Cost of Routine Service/Audited Total Costs	\$ 3,823,682.00	\$ 3,721,781	\$ 144.86
12	Total Patient Days (Adj)	25,693	25,693	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 148.82	\$ 144.86	
14	Overpayments (Adj 23)	\$ 0	\$ 320,530	
15	Medi-Cal Days (Adj 22)	20,773	20,032	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility No.:
206190213

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:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility No.:
206190213

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 34,694	\$ 34,694		
160	Activities	28,582		\$ 28,582	
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	130,758	0	0	130,758
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	151,357	0	0	151,357
083	Speech Pathology	8,136	0	0	8,136
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	1,634,774	34,694	28,582	1,698,050
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	\$ 1,988,301	\$ 34,694	\$ 28,582	\$ 1,988,301

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PINERIDGE CARE CENTER

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 50,727	\$ 50,727										
010	Housekeeping	100,556	785	\$ 101,341									
060	Laundry and Linen	64,861	1,627	3,302	\$ 69,790								
065	Dietary	178,395	4,174	8,471	0	\$ 191,040							
155	Social Services	N/A	2,462	4,996	0	0	\$ 7,458						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,511	3,067	0	0	0	0		\$ 4,578	\$ 4,578		
166	Medical Records	44,822	2,350	4,769	0	0	0	0		51,941		\$ 51,941	
170	Inservice Education - Nursing	61,049	0	0	0	0	0	0	\$ 61,049				
ANCILLARY SERVICES													
075	Patient Supplies		537	1,090	0	0	0	0	0	1,627	108	1,220	\$ 2,955
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,701	3,451	0	0	0	0	0	5,152	201	2,279	7,632
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		487	988	0	0	0	0	0	1,475	204	2,316	3,995
083	Speech Pathology		244	494	0	0	0	0	0	738	15	172	925
085	Pharmacy		0	0	0	0	0	0	0	0	168	1,910	2,078
090	Laboratory		0	0	0	0	0	0	0	0	52	587	639
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	31	356	387
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		34,524	70,055	69,790	191,040	7,458	0	61,049	433,916	3,790	43,002	480,708 *
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		325	659	0	0	0	0	0	983	9	99	1,091
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 500,410	\$ 50,727	\$ 101,341	\$ 69,790	\$ 191,040	\$ 7,458	\$ -	\$ 61,049	\$ 443,891	\$ 4,578	\$ 51,941	\$ 500,410

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PINERIDGE CARE CENTER

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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	\$ 187,542	\$ 187,542										
010	Housekeeping	28,138	2,901	\$ 31,039									
060	Laundry and Linen	12,778	6,016	1,011	\$ 19,805								
065	Dietary	180,956	15,433	2,594	0	\$ 198,984							
155	Social Services	0	9,103	1,530	0	0	\$ 10,633						
160	Activities	12,786	0	0	0	0	0	\$ 12,786					
165	Administration	N/A	5,587	939	0	0	0	0		\$ 6,527	\$ 6,527		
166	Medical Records	0	8,688	1,461	0	0	0	0		10,149		\$ 10,149	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	75,567	1,986	334	0	0	0	0	0	77,887	153	238	\$ 78,279
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	6,288	1,057	0	0	0	0	0	7,345	286	445	8,076
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,801	303	0	0	0	0	0	2,103	291	452	2,847
083	Speech Pathology	0	900	151	0	0	0	0	0	1,052	22	34	1,107
085	Pharmacy	130,815	0	0	0	0	0	0	0	130,815	240	373	131,428
090	Laboratory	40,235	0	0	0	0	0	0	0	40,235	74	115	40,424
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	24,374	0	0	0	0	0	0	0	24,374	45	70	24,488
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	98,051	127,638	21,456	19,805	198,984	10,633	12,786	0	489,354	5,403	8,402	503,160 *
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	1,930	1,200	202	0	0	0	0	0	3,332	12	19	3,364
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 793,172	\$ 187,542	\$ 31,039	\$ 19,805	\$ 198,984	\$ 10,633	\$ 12,786	\$ -	\$ 776,496	\$ 6,527	\$ 10,149	\$ 793,172

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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)	\$ 360,982	95%							
	Property Tax (line 40)	17,940	5%	\$ 378,922						
005	Plant Operations and Maintenance			37,395	\$ 37,395					
010	Housekeeping			5,283	578	\$ 5,861				
060	Laundry and Linen			10,956	1,200	191	\$ 12,346			
065	Dietary			28,105	3,077	490	0	\$ 31,672		
155	Social Services			16,577	1,815	289	0	0	\$ 18,681	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			10,175	1,114	177	0	0	0	0
166	Medical Records			15,822	1,732	276	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,617	396	63	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,450	1,254	200	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,279	359	57	0	0	0	0
083	Speech Pathology			1,639	180	29	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			232,438	25,451	4,052	12,346	31,672	18,681	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			2,186	239	38	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 378,922	100%	\$ 378,922	\$ 37,395	\$ 5,861	\$ 12,346	\$ 31,672	\$ 18,681	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 360,982	95%							
	Property Tax (line 40)	17,940	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,466	\$ 11,466				
166	Medical Records				17,830		\$ 17,830			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,076	269	419	\$ 4,765	\$ 4,539	\$ 226
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	12,903	503	782	14,189	13,517	672
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,695	511	795	5,001	4,764	237
083	Speech Pathology			0	1,848	38	59	1,944	1,852	92
085	Pharmacy			0	0	422	655	1,077	1,026	51
090	Laboratory			0	0	130	202	331	316	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	79	122	201	191	10
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	324,639	9,493	14,762	348,894	332,376	16,518
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	2,463	22	34	2,519	2,400	119
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 378,922	100%	\$ -	\$ 349,625	\$ 11,466	\$ 17,830	\$ 378,922	\$ 360,982	\$ 17,940

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PINERIDGE CARE CENTER

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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. 47% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 10,037												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	385,339												
	Total Costs Allocable as Administration	395,376	47%											
167	CDPH Licensing Fees	17,206	2%											
168	Professional Liability Insurance	72,800	9%											
169	Quality Assurance Fees	349,213	42%											
174	Caregiver Training	0	0%											
	Total	834,595	100%						\$ 834,595					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,627	\$ 77,887	\$ 4,076	\$ 83,591	19,606	\$ 9,288	\$ 404	\$ 1,710	\$ 8,204	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			130,758	5,152	7,345	12,903	156,158	36,626	17,351	755	3,195	15,325	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			151,357	1,475	2,103	3,695	158,631	37,206	17,626	767	3,245	15,568	0
083	Speech Pathology			8,136	738	1,052	1,848	11,773	2,761	1,308	57	241	1,155	0
085	Pharmacy			0	0	130,815	0	130,815	30,682	14,535	633	2,676	12,838	0
090	Laboratory			0	0	40,235	0	40,235	9,437	4,471	195	823	3,949	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24,374	0	24,374	5,717	2,708	118	499	2,392	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			1,698,050	433,916	489,354	324,639	2,945,959	690,968	327,335	14,245	60,272	289,116	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	983	3,332	2,463	6,779	1,590	753	33	139	665	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 834,595		\$ 1,988,301	\$ 443,891	\$ 776,496	\$ 349,625	\$ 3,558,314	\$ 834,595					
	Total Administrative Costs							\$ 834,595		\$ 395,376	\$ 17,206	\$ 72,800	\$ 349,213	\$ -
	Unit Cost Multiplier							0.23454787						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 56,519	\$ 16,676	\$ 29,297	\$ 102,491							
	TOTAL FACILITY COSTS							\$ 4,495,400						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PINERIDGE CARE CENTER

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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 Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,437									
010	Housekeeping	203	203								
060	Laundry and Linen	421	421	421							
065	Dietary	1,080	1,080	1,080							
155	Social Services	637	637	637							
160	Activities										
165	Administration	391	391	391							
166	Medical Records	608	608	608							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	139	139	139						83,591	83,591
077	Specialized Support Surfaces									0	0
080	Physical Therapy	440	440	440						156,158	156,158
081	Respiratory Therapy									0	0
082	Occupational Therapy	126	126	126						158,631	158,631
083	Speech Pathology	63	63	63						11,773	11,773
085	Pharmacy									130,815	130,815
090	Laboratory									40,235	40,235
095	Home Health Services									0	0
100	Other Ancillary Services									24,374	24,374
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,932	8,932	8,932	394,619	75,144	1,732,825	1,732,825	1,732,825	2,945,959	2,945,959
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	84	84	84						6,779	6,779
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,561	13,124	12,921	394,619	75,144	1,732,825	1,732,825	1,732,825	3,558,314	3,558,314
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 34,694 0.020021641	\$ 28,582 0.016494453			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,727 3.86520878	\$ 101,341 7.84309553	\$ 69,790 0.17685463	\$ 191,040 2.54231833	\$ 7,458 0.00430406	\$ - 0.00000000	\$ 61,049 0.03523091	\$ 4,578 0.00128655	\$ 51,941 0.01459698
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 187,542 14.29000305	\$ 31,039 2.40220344	\$ 19,805 0.05018871	\$ 198,984 2.64803022	\$ 10,633 0.00613619	\$ 12,786 0.00737870	\$ - 0.00000000	\$ 6,527 0.00183420	\$ 10,149 0.00285215
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 378,922 26.02307534	\$ 37,395 2.84937209	\$ 5,861 0.45361093	\$ 12,346 0.03128656	\$ 31,672 0.42148599	\$ 18,681 0.01078049	\$ - 0.00000000	\$ - 0.00000000	\$ 11,466 0.00322245	\$ 17,830 0.00501087

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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	\$ 41,293	\$ 0	\$ 41,293	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,492	(58)	9,434	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	182,645	4,897	187,542	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 233,430	\$ 4,839	\$ 238,269	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	100,556	0	100,556	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,138	0	28,138	(Sch 4)
010		Housekeeping - Total	6300	\$ 128,694	\$ 0	\$ 128,694	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	22,261	0	22,261	(Sch 5)
025		Depreciation: Equipment	7140	816	10,722	11,538	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	298,875	28,308	327,183	(Sch 5)
040		Property Taxes	7300	17,818	122	17,940	(Sch 5)
045		Property Insurance	7400	10,037	0	10,037	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 711,931	\$ 43,991	\$ 755,922	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	64,861	0	64,861	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,195	(4,417)	12,778	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 82,056	\$ (4,417)	\$ 77,639	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	178,395	0	178,395	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	181,436	(480)	180,956	(Sch 4)
065		Dietary - Total	6500	\$ 359,831	\$ (480)	\$ 359,351	
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	75,567	0	75,567	(Sch 4)
075		Patient Supplies - Total	8100	\$ 75,567	\$ 0	\$ 75,567	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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	130,758	0	130,758	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 130,758	\$ 0	\$ 130,758	
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	151,357	0	151,357	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 151,357	\$ 0	\$ 151,357	
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	8,136	0	8,136	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 8,136	\$ 0	\$ 8,136	
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	129,265	1,550	130,815	(Sch 4)
085		Pharmacy - Total	8300	\$ 129,265	\$ 1,550	\$ 130,815	
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	40,235	0	40,235	(Sch 4)
090		Laboratory - Total	8400	\$ 40,235	\$ 0	\$ 40,235	
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	24,374	0	24,374	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,374	\$ 0	\$ 24,374	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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		\$ 559,692	\$ 1,550	\$ 561,242	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,315,867	\$ (9,963)	\$ 1,305,904	(Sch 2)
105	.20-.39	Fringe Benefits	6110	336,072	(7,202)	328,870	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	105,034	(6,983)	98,051	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,756,973	\$ (24,148)	\$ 1,732,825	
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:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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	1,930	0	1,930 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,930	\$ 0	\$ 1,930
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		\$ 1,758,903	\$ (24,148)	\$ 1,734,755
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,231	\$ 0	\$ 27,231 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,502	(39)	7,463 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	122	(122)	0 (Sch 4)
155		Social Services - Total	6600	\$ 34,855	\$ (161)	\$ 34,694

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINERIDGE CARE CENTER

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

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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	\$ 22,645	\$ 0	\$ 22,645	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,969	(32)	5,937	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,786	0	12,786	(Sch 4)
160		Activities - Total	6700	\$ 41,400	\$ (32)	\$ 41,368	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 153,038	\$ (37,852)	\$ 115,186	(Sch 6)
165	.20-.39	Fringe Benefits	6900	42,076	(7,999)	34,077	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	316,900	(80,824)	236,076	(Sch 6)
165		Administration - Total	6900	\$ 512,014	\$ (126,675)	\$ 385,339	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 32,504	\$ 0	\$ 32,504	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,364	(46)	12,318	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 44,868	\$ (46)	\$ 44,822	
167		CDPH Licensing Fees	6900	\$ 17,206	\$ 0	\$ 17,206	(Sch 6)
168		Professional Liability Insurance	6900	\$ 89,118	\$ (16,318)	\$ 72,800	(Sch 6)
169		Quality Assurance Fees	6900	\$ 349,213	\$ 0	\$ 349,213	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,735	\$ 0	\$ 47,735	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,381	(67)	13,314	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 61,116	\$ (67)	\$ 61,049	
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		\$ 1,149,790	\$ (143,299)	\$ 1,006,491	
200		Total		\$ 4,622,203	\$ (126,803)	\$ 4,495,400	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 27,900	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
PINERIDGE CARE CENTER

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,362)</u>	<u>(935)</u>	<u>(60,961)</u>	<u>(50,792)</u>	<u>(4,080)</u>

Provider Name:
PINERIDGE CARE CENTER

Provider NPI:
1205826906

OSHPD Facility Number:
206190213

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

Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	299	(76)	(2,657)	(6,239)	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
PINERIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1205826906		23
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	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$27,900	\$27,900

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PINERIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205826906		23	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$182,645	\$4,417	\$187,062 *	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	17,195	(4,417)	12,778	
							To reclassify laundry and linen and maintenance expense for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023				
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$187,062	\$480	\$187,542	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	181,436	(480)	180,956	
							To reclassify dietary repairs and maintenance expense for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023				
4	10.5	025	4	8A-1	025	4	Depreciation - Equipment	\$816	\$6,524	\$7,340 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	316,900	(6,524)	310,376 *	
							To reclassify computer cost for proper cost finding and to agree with AB 1629 requirements. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
5	10.5	025	4	8A-1	025	4	Depreciation - Equipment	* \$7,340	\$4,198	\$11,538	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 310,376	(4,198)	306,178 *	
							To reclassify the architecture expenses associated with the Hot Water Heaters project for proper cost finding and to agree with AB 1629 requirements. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PINERIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205826906		23	
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					
RECLASSIFICATIONS OF REPORTED COSTS											
6	10.5	035	4	8A-1	035	4	Leases and Rentals	\$298,875	\$6,983	\$305,858 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	105,034	(6,983)	98,051	
							To reclassify equipment rental expense from the Skilled Nursing cost center to the Leases and Rentals cost center for proper cost determination.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
7	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$305,858	\$21,325	\$327,183	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 306,178	(21,325)	284,853 *	
							To reclassify lease expense for proper cost finding and for AB 1629 requirements.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
8	10.5	040	4	8A-1	040	4	Property Taxes	\$17,818	\$122	\$17,940	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	122	(122)	0	
							To reclassify reported adjustment to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
9	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$129,265	\$1,550	\$130,815	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 284,853	(1,550)	283,303 *	
							To reclassify ancillary expense from Administration to an ancillary cost center for proper cost finding.				
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PINERIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205826906		23	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,315,867	(\$9,963)	\$1,305,904	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	153,038	9,963	163,001 *	
							To reclassify central supplies salaries and wages expense for proper cost allocation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
11	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$336,072	(\$5,361)	\$330,711 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	42,076	5,361	47,437 *	
							To reclassify central supplies benefits expense for proper cost allocation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$283,303	\$10,079	\$293,382 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	89,118	(10,079)	79,039 *	
							To reclassify tax and fees expense to the applicable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PINERIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205826906		23	
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 COSTS											
13	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$9,492	(\$34)	\$9,458 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	* 330,711	(1,092)	329,619 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefit:	7,502	(23)	7,479 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	5,969	(19)	5,950 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 47,437	(127)	47,310 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	12,364	(27)	12,337 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	13,381	(40)	13,341 *	
							To adjust the reported expense to agree with the provider's workers' compensation policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
14	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$9,458	(\$24)	\$9,434	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 329,619	(749)	328,870	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 7,479	(16)	7,463	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 5,950	(13)	5,937	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 47,310	(87)	47,223 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 12,337	(19)	12,318	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 13,341	(27)	13,314	
							To eliminate holiday party meal expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3				

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PINERIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1205826906	23		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
15	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$163,001	(\$47,815)	\$115,186
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	47,223	(13,146)	34,077
							To adjust administrator compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504				
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$293,382		
16							To adjust reported home office costs to agree with Quality Long Term Care, Inc. Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 CMS Pub. 15-1, Sections 2150.2 and 2304			(\$50,792)	
17							To adjust general liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(4,080)	
18							To adjust D&O liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			299	
19							To eliminate Use Taxes interest and penalty expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(76)	
20							To eliminate prior year Use Tax expense. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1			<u>(2,657)</u> (\$57,306)	\$236,076

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PINERIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1205826906		23
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
21	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$79,039	(\$6,239)	\$72,800

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PINERIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1205826906		23
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
22	4.1	5	2	1	15	N/A	Medi-Cal Days	20,773	(741)	20,032	
							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 November 5, 2012 Report Date: November 5, 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				

Provider Name							Fiscal Period			Provider NPI		Adjustments
PINERIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1205826906		23
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
23	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		\$0	\$320,530	\$320,530	