

**REPORT  
ON THE  
RATE SETTING AUDIT**

**PICO RIVERA HEALTHCARE CENTER  
PICO RIVERA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1528148020**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Diem Mi Ly**



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



EDMUND G. BROWN JR.  
GOVERNOR

February 13, 2013

Rubie Let Esguerra, Administrator  
Pico Rivera Healthcare Center  
9140 Verner Street  
Pico Rivera, CA 90660

PICO RIVERA HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI): 1528148020  
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 that include a summary of the total due the State in the amount of \$11,781, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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.

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.

Rubie Let Esguerra  
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If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

cc: Zaid Pervaiz  
Corporate Controller  
Longwood Management Corporation  
4032 Wilshire Blvd, Suite 600  
Los Angeles, CA 90010

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

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

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

Provider NPI:  
1528148020

OSHPD Facility No.:  
206190761

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,416,938	\$ 71.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 635,170	\$ 18.83
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 459,360	\$ 13.62
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 339,342	\$ 10.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 41,399	\$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,639	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 55,518	\$ 1.65
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 346,003	\$ 10.26
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 579,838	\$ 17.19
11	Cost of Routine Service/Audited Total Costs	\$ 4,957,378.00	\$ 4,893,208	\$ 145.10
12	Total Patient Days (Adj )	33,723	33,723	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 147.00	\$ 145.10	
14	Overpayments (Adj 10)	\$ 0	\$ 11,781	
15	Medi-Cal Days (Adj 9)	26,631	26,516	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
PICO RIVERA HEALTHCARE CENTER

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

**Provider NPI:**  
1528148020

**OSHPD Facility No.:**  
206190761

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

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

**Provider NPI:**  
1528148020

**OSHPD Facility No.:**  
206190761

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 43,394	\$ 43,394		
160	Activities	89,441		\$ 89,441	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	301,273	0	0	301,273
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	259,011	0	0	259,011
083	Speech Pathology	57,739	0	0	57,739
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,284,103	43,394	89,441	2,416,938 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,034,961</b>	<b>\$ 43,394</b>	<b>\$ 89,441</b>	<b>\$ 3,034,961</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 63,343	\$ 63,343										
010	Housekeeping	145,402	386	\$ 145,788									
060	Laundry and Linen	89,993	1,856	4,297	\$ 96,146								
065	Dietary	253,370	3,822	8,851	0	\$ 266,043							
155	Social Services	N/A	542	1,256	0	0	\$ 1,798						
160	Activities	N/A	1,363	3,157	0	0	0	\$ 4,520					
165	Administration	N/A	2,394	5,544	0	0	0	0	\$ 7,938	\$ 7,938			
166	Medical Records	57,804	584	1,353	0	0	0	0	59,741		\$ 59,741		
170	Inservice Education - Nursing	59,043	641	1,485	0	0	0	0	\$ 61,170				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	54	404	\$ 457
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	12	14
080	Physical Therapy		1,970	4,562	0	0	0	0	0	6,533	546	4,106	11,185
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,497	3,466	0	0	0	0	0	4,963	465	3,497	8,925
083	Speech Pathology		481	1,114	0	0	0	0	0	1,595	107	804	2,506
085	Pharmacy		477	1,105	0	0	0	0	0	1,583	313	2,356	4,252
090	Laboratory		0	0	0	0	0	0	0	0	26	199	226
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	34	252	286
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		45,652	105,716	96,146	266,043	1,798	4,520	61,170	581,045	6,348	47,777	635,170
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,676	3,882	0	0	0	0	0	5,558	44	332	5,934
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 668,955</b>	<b>\$ 63,343</b>	<b>\$ 145,788</b>	<b>\$ 96,146</b>	<b>\$ 266,043</b>	<b>\$ 1,798</b>	<b>\$ 4,520</b>	<b>\$ 61,170</b>	<b>\$ 601,276</b>	<b>\$ 7,938</b>	<b>\$ 59,741</b>	<b>\$ 668,955</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 175,937	\$ 175,937										
010	Housekeeping	29,225	1,071	\$ 30,296									
060	Laundry and Linen	21,445	5,154	893	\$ 27,492								
065	Dietary	143,980	10,616	1,839	0	\$ 156,436							
155	Social Services	0	1,506	261	0	0	\$ 1,767						
160	Activities	4,552	3,786	656	0	0	0	\$ 8,994					
165	Administration	N/A	6,650	1,152	0	0	0	0		\$ 7,802	\$ 7,802		
166	Medical Records	3,656	1,623	281	0	0	0	0		5,560		\$ 5,560	
170	Inservice Education - Nursing	0	1,782	309	0	0	0	0	\$ 2,090				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	32,197	0	0	0	0	0	0	0	32,197	53	38	\$ 32,287
077	Specialized Support Surfaces	975	0	0	0	0	0	0	0	975	2	1	978
080	Physical Therapy	0	5,473	948	0	0	0	0	0	6,421	536	382	7,339
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,157	720	0	0	0	0	0	4,878	457	325	5,660
083	Speech Pathology	0	1,336	232	0	0	0	0	0	1,568	105	75	1,748
085	Pharmacy	181,610	1,326	230	0	0	0	0	0	183,165	308	219	183,692
090	Laboratory	15,887	0	0	0	0	0	0	0	15,887	26	19	15,932
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,119	0	0	0	0	0	0	0	20,119	33	23	20,175
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	103,125	126,801	21,969	27,492	156,436	1,767	8,994	2,090	448,674	6,239	4,446	459,360
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,150	4,656	807	0	0	0	0	0	9,613	43	31	9,687
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 736,858</b>	<b>\$ 175,937</b>	<b>\$ 30,296</b>	<b>\$ 27,492</b>	<b>\$ 156,436</b>	<b>\$ 1,767</b>	<b>\$ 8,994</b>	<b>\$ 2,090</b>	<b>\$ 723,496</b>	<b>\$ 7,802</b>	<b>\$ 5,560</b>	<b>\$ 736,858</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

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

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 379,744	89%							
	Property Tax (line 40)	46,328	11%	\$ 426,072						
005	Plant Operations and Maintenance			10,032	\$ 10,032					
010	Housekeeping			2,533	61	\$ 2,594				
060	Laundry and Linen			12,189	294	76	\$ 12,559			
065	Dietary			25,104	605	157	0	\$ 25,867		
155	Social Services			3,561	86	22	0	0	\$ 3,669	
160	Activities			8,953	216	56	0	0	0	\$ 9,225
165	Administration			15,725	379	99	0	0	0	0
166	Medical Records			3,837	93	24	0	0	0	0
170	Inservice Education - Nursing			4,213	102	26	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,941	312	81	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,831	237	62	0	0	0	0
083	Speech Pathology			3,160	76	20	0	0	0	0
085	Pharmacy			3,135	76	20	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			299,848	7,230	1,881	12,559	25,867	3,669	9,225
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			11,010	265	69	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 426,072</b>	<b>100%</b>	<b>\$ 426,072</b>	<b>\$ 10,032</b>	<b>\$ 2,594</b>	<b>\$ 12,559</b>	<b>\$ 25,867</b>	<b>\$ 3,669</b>	<b>\$ 9,225</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

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

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

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 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 379,744	89%							
	Property Tax (line 40)	46,328	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,203	\$ 16,203				
166	Medical Records				3,954		\$ 3,954			
170	Inservice Education - Nursing			\$ 4,341						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	109	27	\$ 136	\$ 121	\$ 15
077	Specialized Support Surfaces			0	0	3	1	4	4	0
080	Physical Therapy			0	13,334	1,114	272	14,720	13,119	1,600
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	10,130	948	231	11,310	10,080	1,230
083	Speech Pathology			0	3,256	218	53	3,527	3,144	384
085	Pharmacy			0	3,230	639	156	4,025	3,588	438
090	Laboratory			0	0	54	13	67	60	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	68	17	85	76	9
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			4,341	364,621	12,958	3,162	380,741	339,342	41,399 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	11,344	90	22	11,456	10,211	1,246
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 426,072	100%	\$ 4,341	\$ 405,916	\$ 16,203	\$ 3,954	\$ 426,072	\$ 379,744	\$ 46,328

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 3,325												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	721,709												
	Total Costs Allocable as Administration	725,034	58%											
167	CDPH Licensing Fees	24,557	2%											
168	Professional Liability Insurance	69,420	6%											
169	Quality Assurance Fees	432,645	35%											
174	Caregiver Training	0	0%											
	Total	1,251,656	100%						\$ 1,251,656					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 32,197	\$ -	\$ 32,197	8,456	\$ 4,898	\$ 166	\$ 469	\$ 2,923	\$ -
077	Specialized Support Surfaces			0	0	975	0	975	256	148	5	14	89	0
080	Physical Therapy			301,273	6,533	6,421	13,334	327,561	86,031	49,834	1,688	4,771	29,737	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			259,011	4,963	4,878	10,130	278,981	73,272	42,444	1,438	4,064	25,327	0
083	Speech Pathology			57,739	1,595	1,568	3,256	64,158	16,851	9,761	331	935	5,825	0
085	Pharmacy			0	1,583	183,165	3,230	187,978	49,371	28,599	969	2,738	17,065	0
090	Laboratory			0	0	15,887	0	15,887	4,173	2,417	82	231	1,442	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,119	0	20,119	5,284	3,061	104	293	1,826	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,416,938	581,045	448,674	364,621	3,811,278	1,000,999	579,838	19,639	55,518	346,003	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	5,558	9,613	11,344	26,515	6,964	4,034	137	386	2,407	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,251,656		\$ 3,034,961	\$ 601,276	\$ 723,496	\$ 405,916	\$ 4,765,649	\$ 1,251,656					
	Total Administrative Costs							\$ 1,251,656		\$ 725,034	\$ 24,557	\$ 69,420	\$ 432,645	\$ -
	Unit Cost Multiplier							0.26264125						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 67,679	\$ 13,362	\$ 20,156	\$ 101,197							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,118,502						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	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)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	400									
010	Housekeeping	101	101								
060	Laundry and Linen	486	486	486							
065	Dietary	1,001	1,001	1,001							
155	Social Services	142	142	142							
160	Activities	357	357	357							
165	Administration	627	627	627							
166	Medical Records	153	153	153							
170	Inservice Education - Nursing	168	168	168							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies									32,197	32,197
077	Specialized Support Surfaces									975	975
080	Physical Therapy	516	516	516						327,561	327,561
081	Respiratory Therapy									0	0
082	Occupational Therapy	392	392	392						278,981	278,981
083	Speech Pathology	126	126	126						64,158	64,158
085	Pharmacy	125	125	125						187,978	187,978
090	Laboratory									15,887	15,887
095	Home Health Services									0	0
100	Other Ancillary Services									20,119	20,119
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	11,956	11,956	11,956	328,200	98,460	2,387,228	2,387,228	2,387,228	3,811,278	3,811,278
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
<b>NONREIMBURSABLE</b>											
139	Residential Care									0	0
140	Beauty and Barber	439	439	439						26,515	26,515
145	Other Nonreimbursable									0	0
<b>TOTAL STATISTICS</b>		16,989	16,589	16,488	328,200	98,460	2,387,228	2,387,228	2,387,228	4,765,649	4,765,649
<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>							\$ 43,394	\$ 89,441			
<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>							0.018177568	0.037466467			
<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>			\$ 63,343	\$ 145,788	\$ 96,146	\$ 266,043	\$ 1,798	\$ 4,520	\$ 61,170	\$ 7,938	\$ 59,741
<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>			3.81837362	8.84204608	0.29294931	2.70204225	0.00075308	0.00189331	0.02562384	0.00166569	0.01253576
<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>			\$ 175,937	\$ 30,296	\$ 27,492	\$ 156,436	\$ 1,767	\$ 8,994	\$ 2,090	\$ 7,802	\$ 5,560
<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>			10.60564229	1.83746785	0.08376707	1.58882341	0.00074016	0.00376763	0.00087568	0.00163710	0.00116664
<b>TOTAL CAPITAL COSTS - SCH. 5</b>		\$ 426,072	\$ 10,032	\$ 2,594	\$ 12,559	\$ 25,867	\$ 3,669	\$ 9,225	\$ 4,341	\$ 16,203	\$ 3,954
<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>		25.07928660	0.60472088	0.15733168	0.03826597	0.26271766	0.00153713	0.00386447	0.00181857	0.00339986	0.00082963

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

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

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

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	\$ 92,325	\$ (41,553)	\$ 50,772	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,571	0	12,571	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	175,937	0	175,937	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 280,833	\$ (41,553)	\$ 239,280	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 116,547	\$ 0	\$ 116,547	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,855	0	28,855	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,225	0	29,225	(Sch 4)
010		Housekeeping - Total	6300	\$ 174,627	\$ 0	\$ 174,627	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	360	0	360	(Sch 5)
025		Depreciation: Equipment	7140	8,336	0	8,336	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	371,048	0	371,048	(Sch 5)
040		Property Taxes	7300	46,328	0	46,328	(Sch 5)
045		Property Insurance	7400	3,325	0	3,325	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 884,857	\$ (41,553)	\$ 843,304	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 72,134	\$ 0	\$ 72,134	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,859	0	17,859	(Sch 3)
060	.79	Agency Staff	6400	4,731	(4,731)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,714	4,731	21,445	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 111,438	\$ 0	\$ 111,438	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 214,977	\$ (11,889)	\$ 203,088	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,282	0	50,282	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	143,980	0	143,980	(Sch 4)
065		Dietary - Total	6500	\$ 409,239	\$ (11,889)	\$ 397,350	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	32,197	0	32,197	(Sch 4)
075		Patient Supplies - Total	8100	\$ 32,197	\$ 0	\$ 32,197	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	975	0	975	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 975	\$ 0	\$ 975	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

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

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	301,273	0	301,273	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 301,273	\$ 0	\$ 301,273	
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	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	259,011	0	259,011	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 259,011	\$ 0	\$ 259,011	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	57,739	0	57,739	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 57,739	\$ 0	\$ 57,739	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	181,610	0	181,610	(Sch 4)
085		Pharmacy - Total	8300	\$ 181,610	\$ 0	\$ 181,610	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	15,887	0	15,887	(Sch 4)
090		Laboratory - Total	8400	\$ 15,887	\$ 0	\$ 15,887	
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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	17,983	2,136	20,119	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,983	\$ 2,136	\$ 20,119	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

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

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

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		\$ 866,675	\$ 2,136	\$ 868,811	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,890,761	\$ (59,945)	\$ 1,830,816	(Sch 2)
105	.20-.39	Fringe Benefits	6110	458,405	(5,118)	453,287	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	103,125	0	103,125	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,452,291	\$ (65,063)	\$ 2,387,228	
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:  
PICO RIVERA HEALTHCARE CENTER

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

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 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	4,150	0	4,150	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,150	\$ 0	\$ 4,150	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 2,456,441	\$ (65,063)	\$ 2,391,378	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 34,782	\$ 0	\$ 34,782	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,612	0	8,612	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 43,394	\$ 0	\$ 43,394	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PICO RIVERA HEALTHCARE CENTER

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

Provider NPI:  
1528148020

OSHPD Facility Number:  
206190761

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	\$ 71,691	\$ 0	\$ 71,691	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,750	0	17,750	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,552	0	4,552	(Sch 4)
160		Activities - Total	6700	\$ 93,993	\$ 0	\$ 93,993	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 308,573	\$ (73,135)	\$ 235,438	(Sch 6)
165	.20-.39	Fringe Benefits	6900	58,291	0	58,291	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	298,615	129,365	427,980	(Sch 6)
165		Administration - Total	6900	\$ 665,479	\$ 56,230	\$ 721,709	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 46,333	\$ 0	\$ 46,333	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,471	0	11,471	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,656	0	3,656	(Sch 4)
166		Medical Records - Total	6900	\$ 61,460	\$ 0	\$ 61,460	
167		CDPH Licensing Fees	6900	\$ 24,557	\$ 0	\$ 24,557	(Sch 6)
168		Professional Liability Insurance	6900	\$ 72,022	\$ (2,602)	\$ 69,420	(Sch 6)
169		Quality Assurance Fees	6900	\$ 432,645	\$ 0	\$ 432,645	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,326	\$ 0	\$ 47,326	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,717	0	11,717	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 59,043	\$ 0	\$ 59,043	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,452,593	\$ 53,628	\$ 1,506,221	
200		<b>Total</b>		\$ 6,181,243	\$ (62,741)	\$ 6,118,502	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 101,624	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1528148020		10
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	4	Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$0	\$101,624	\$101,624		

Provider Name							Fiscal Period	Provider NPI		Adjustments
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528148020		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staf	\$4,731	(\$4,731)	\$0
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabo	16,714	4,731	21,445
							To reclassify laundry repair expense 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 2302.4			
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	\$17,983	\$2,136	\$20,119
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	298,615	(2,136)	296,479 *
							To reclassify wheelchairs expense 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 2302.4			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* \$296,479	\$346	\$296,825 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	72,022	(346)	71,676 *
							To reclassify crime insurance expense 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 2302.4			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* \$296,825	\$2,256	\$299,081 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* 71,676	(2,256)	69,420
							To reclassify all other insurance expense from the Profession Liability Insurance cost center to Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52501			

Provider Name							Fiscal Period	Provider NPI		Adjustments
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528148020		10
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>										
6	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,890,761	(\$20,672)	\$1,870,089 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	458,405	(5,118)	453,287
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 299,081	25,790	324,871 *
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528148020		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENT TO REPORTED COSTS</b>										
7	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$92,325	(\$41,553)	\$50,772
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	214,977	(11,889)	203,088
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 1,870,089	(39,273)	1,830,816
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	308,573	(73,135)	235,438
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 324,871	103,109	427,980
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 28, 2011 and February 28, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528148020		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
8	10.7	105	1,2,3	7	105		Skilled Nursing Care (Square Feet)	12,292	(336)	11,956
	10.7	165	1,2,3	7	165		Administration	291	336	627
							To adjust square footage statistics to agree with the provider's determination 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
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528148020		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
9	4.1	5	2	1	15		Medi-Cal Patient 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 August 31, 2012 Report Date: September 18, 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	26,631	(115)	26,516

Provider Name							Fiscal Period			Provider NPI		Adjustments
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1528148020		10
Report References							As Reported	Increase (Decrease)	As Adjusted			
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments					
<u>ADJUSTMENT TO OTHER MATTERS</u>												
10	Not Reported			1	14		Credit Balances	\$0	\$11,781	\$11,781		
							To recover outstanding Medi-Cal credit balances.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300 and 2304					
							CCR, Title 22, Sections 50761 and 51458.1					