

**REPORT
ON THE
RATE SETTING AUDIT**

**PINE RIDGE CARE CENTER
SAN RAFAEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1376515817**

**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: Kelly Ostrom
Auditors: Phil Perrone, Kristin Bone, Valentina Lukovtseva, and Doug Evans**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Trish Kelly
Vice President of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

PINE RIDGE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1376515817
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 \$54,837, 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.

Trish Kelly
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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.

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility No.:
206210999

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	\$ 3,537,132	\$ 110.16
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 963,452	\$ 30.01
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 560,429	\$ 17.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 436,120	\$ 13.58
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 46,002	\$ 1.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,769	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 9,192	\$ 0.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 355,721	\$ 11.08
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 758,307	\$ 23.62
11	Cost of Routine Service/Audited Total Costs	\$ 6,962,348.00	\$ 6,687,124	\$ 208.26
12	Total Patient Days (Adj 32)	32,088	32,109	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 216.98	\$ 208.26	
14	Overpayments (Adj 34-37)		\$ 54,837	
15	Medi-Cal Days (Adj 33)	25,875	12,704	
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:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility No.:
206210999

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)	\$	\$ 63,186	
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:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility No.:
206210999

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 61,704	\$ 61,704		
160	Activities	84,700		\$ 84,700	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	4,912	0	0	4,912
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	234,080	0	0	234,080
081	Respiratory Therapy	968	0	0	968
082	Occupational Therapy	301,151	0	0	301,151
083	Speech Pathology	83,995	0	0	83,995
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	747	0	0	747
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	3,392,701	60,872	83,559	3,537,132 *
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	47,731	832	1,141	49,704 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,212,689	\$ 61,704	\$ 84,700	\$ 4,212,689

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PINE RIDGE CARE CENTER

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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	\$ 25,743	\$ 25,743										
010	Housekeeping	235,597	153	\$ 235,750									
060	Laundry and Linen	140,231	787	7,250	\$ 148,268								
065	Dietary	463,697	3,513	32,366	0	\$ 499,576							
155	Social Services	N/A	74	684	0	0	\$ 759						
160	Activities	N/A	459	4,233	0	0	0	\$ 4,692					
165	Administration	N/A	1,274	11,734	0	0	0	0		\$ 13,007	\$ 13,007		
166	Medical Records	43,472	152	1,397	0	0	0	0		45,020		\$ 45,020	
170	Inservice Education - Nursing	100,024	0	0	0	0	0	0	\$ 100,024				
ANCILLARY SERVICES													
075	Patient Supplies		276	2,542	0	0	0	0	0	2,818	78	269	\$ 3,165
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	64	220	284
080	Physical Therapy		519	4,777	0	0	0	0	0	5,296	552	1,912	7,760
081	Respiratory Therapy		0	0	0	0	0	0	0	0	15	51	66
082	Occupational Therapy		1,550	14,276	0	0	0	0	0	15,826	757	2,621	19,204
083	Speech Pathology		517	4,763	0	0	0	0	0	5,280	247	856	6,383
085	Pharmacy		338	3,115	0	0	0	0	0	3,453	440	1,522	5,415
090	Laboratory		0	0	0	0	0	0	0	0	37	130	167
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	29	101	130
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		16,087	148,208	148,268	499,576	749	4,629	98,676	916,192	10,594	36,666	963,452 *
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	10	63	1,348	1,421	100	346	1,868 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		44	405	0	0	0	0	0	449	24	84	557
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	70	243	313
	TOTAL	\$ 1,008,764	\$ 25,743	\$ 235,750	\$ 148,268	\$ 499,576	\$ 759	\$ 4,692	\$ 100,024	\$ 950,736	\$ 13,007	\$ 45,020	\$ 1,008,764

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PINE RIDGE CARE CENTER

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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	\$ 173,722	\$ 173,722										
010	Housekeeping	12,734	1,033	\$ 13,767									
060	Laundry and Linen	16,837	5,311	423	\$ 22,571								
065	Dietary	259,135	23,708	1,890	0	\$ 284,733							
155	Social Services	2,465	501	40	0	0	\$ 3,006						
160	Activities	13,823	3,100	247	0	0	0	\$ 17,171					
165	Administration	N/A	8,595	685	0	0	0	0		\$ 9,280	\$ 9,280		
166	Medical Records	7,311	1,023	82	0	0	0	0		8,416		\$ 8,416	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	24,273	1,862	148	0	0	0	0	0	26,284	55	50	\$ 26,389
077	Specialized Support Surfaces	32,804	0	0	0	0	0	0	0	32,804	45	41	32,891
080	Physical Therapy	30,040	3,499	279	0	0	0	0	0	33,818	394	357	34,570
081	Respiratory Therapy	6,630	0	0	0	0	0	0	0	6,630	11	10	6,650
082	Occupational Therapy	27,894	10,457	834	0	0	0	0	0	39,185	540	490	40,215
083	Speech Pathology	22,977	3,489	278	0	0	0	0	0	26,744	176	160	27,081
085	Pharmacy	213,183	2,282	182	0	0	0	0	0	215,647	314	285	216,245
090	Laboratory	19,303	0	0	0	0	0	0	0	19,303	27	24	19,354
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,242	0	0	0	0	0	0	0	14,242	21	19	14,282
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	101,589	108,563	8,655	22,571	284,733	2,966	16,939	0	546,017	7,558	6,854	560,429 *
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	41	231	0	272	71	65	408 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	10,730	297	24	0	0	0	0	0	11,050	17	16	11,083
145	Other Nonreimbursable	36,171	0	0	0	0	0	0	0	36,171	50	45	36,267
	TOTAL	\$ 1,025,863	\$ 173,722	\$ 13,767	\$ 22,571	\$ 284,733	\$ 3,006	\$ 17,171	\$ -	\$ 1,008,167	\$ 9,280	\$ 8,416	\$ 1,025,863

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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)	\$ 505,563	90%							
	Property Tax (line 40)	53,327	10%	\$ 558,890						
005	Plant Operations and Maintenance			4,279	\$ 4,279					
010	Housekeeping			3,299	25	\$ 3,325				
060	Laundry and Linen			16,954	131	102	\$ 17,187			
065	Dietary			75,688	584	456	0	\$ 76,729		
155	Social Services			1,601	12	10	0	0	\$ 1,623	
160	Activities			9,898	76	60	0	0	0	\$ 10,034
165	Administration			27,440	212	165	0	0	0	0
166	Medical Records			3,267	25	20	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,945	46	36	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,172	86	67	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			33,385	258	201	0	0	0	0
083	Speech Pathology			11,139	86	67	0	0	0	0
085	Pharmacy			7,285	56	44	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			346,591	2,674	2,090	17,187	76,729	1,601	9,899
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	22	135
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			947	7	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 558,890	100%	\$ 558,890	\$ 4,279	\$ 3,325	\$ 17,187	\$ 76,729	\$ 1,623	\$ 10,034

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 505,563	90%							
	Property Tax (line 40)	53,327	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 27,817	\$ 27,817				
166	Medical Records				3,312		\$ 3,312			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,027	166	20	\$ 6,213	\$ 5,620	\$ 593
077	Specialized Support Surfaces			0	0	136	16	152	138	15
080	Physical Therapy			0	11,325	1,181	141	12,648	11,441	1,207
081	Respiratory Therapy			0	0	32	4	35	32	3
082	Occupational Therapy			0	33,844	1,619	193	35,656	32,254	3,402
083	Speech Pathology			0	11,292	529	63	11,884	10,750	1,134
085	Pharmacy			0	7,385	940	112	8,437	7,632	805
090	Laboratory			0	0	80	10	90	81	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	62	7	70	63	7
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	456,770	22,655	2,697	482,122	436,120	46,002
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	157	214	25	397	359	38
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	960	52	6	1,018	921	97
145	Other Nonreimbursable			0	0	150	18	168	152	16
	TOTAL	\$ 558,890	100%	\$ -	\$ 527,761	\$ 27,817	\$ 3,312	\$ 558,890	\$ 505,563	\$ 53,327

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PINE RIDGE CARE CENTER

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 24,387												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	906,710												
	Total Costs Allocable as Administration	931,097	66%											
167	CDPH Licensing Fees	25,502	2%											
168	Professional Liability Insurance	11,287	1%											
169	Quality Assurance Fees	436,776	31%											
174	Caregiver Training	0	0%											
	Total	1,404,662	100%						\$ 1,404,662					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 4,912	\$ 2,818	\$ 26,284	\$ 6,027	\$ 40,041	8,395	\$ 5,565	\$ 152	\$ 67	\$ 2,611	\$ -
077	Specialized Support Surfaces			0	0	32,804	0	32,804	6,878	4,559	125	55	2,139	0
080	Physical Therapy			234,080	5,296	33,818	11,325	284,520	59,656	39,543	1,083	479	18,550	0
081	Respiratory Therapy			968	0	6,630	0	7,598	1,593	1,056	29	13	495	0
082	Occupational Therapy			301,151	15,826	39,185	33,844	390,006	81,773	54,204	1,485	657	25,427	0
083	Speech Pathology			83,995	5,280	26,744	11,292	127,312	26,694	17,694	485	214	8,300	0
085	Pharmacy			0	3,453	215,647	7,385	226,485	47,487	31,478	862	382	14,766	0
090	Laboratory			0	0	19,303	0	19,303	4,047	2,683	73	33	1,258	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			747	0	14,242	0	14,989	3,143	2,083	57	25	977	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			3,537,132	916,192	546,017	456,770	5,456,111	1,143,990	758,307	20,769	9,192	355,721	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			49,704	1,421	272	157	51,554	10,809	7,165	196	87	3,361	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	449	11,050	960	12,460	2,612	1,732	47	21	812	0
145	Other Nonreimbursable			0	0	36,171	0	36,171	7,584	5,027	138	61	2,358	0
	SUBTOTAL	\$ 1,404,662		\$ 4,212,689	\$ 950,736	\$ 1,008,167	\$ 527,761	\$ 6,699,354	\$ 1,404,662					
	Total Administrative Costs							\$ 1,404,662		\$ 931,097	\$ 25,502	\$ 11,287	\$ 436,776	\$ -
	Unit Cost Multiplier							0.20967128						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 58,028	\$ 17,696	\$ 31,129	\$ 106,852							
	TOTAL FACILITY COSTS							\$ 8,210,868						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PINE RIDGE CARE CENTER

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 31)	Plant Ops (SQ FT) 5 (Adj 31)	Hskpng (SQ FT) 10 (Adj 31)	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	131									
010	Housekeeping	101	101								
060	Laundry and Linen	519	519	519							
065	Dietary	2,317	2,317	2,317							
155	Social Services	49	49	49							
160	Activities	303	303	303							
165	Administration	840	840	840							
166	Medical Records	100	100	100							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	182	182	182						40,041	40,041
077	Specialized Support Surfaces									32,804	32,804
080	Physical Therapy	342	342	342						284,520	284,520
081	Respiratory Therapy									7,598	7,598
082	Occupational Therapy	1,022	1,022	1,022						390,006	390,006
083	Speech Pathology	341	341	341						127,312	127,312
085	Pharmacy	223	223	223						226,485	226,485
090	Laboratory									19,303	19,303
095	Home Health Services									0	0
100	Other Ancillary Services									14,989	14,989
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,610	10,610	10,610	319,690	95,907	3,494,290	3,494,290	3,494,290	5,456,111	5,456,111
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						47,731	47,731	47,731	51,554	51,554
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	29	29	29						12,460	12,460
145	Other Nonreimbursable	0	0	0						36,171	36,171
	TOTAL STATISTICS	17,109	16,978	16,877	319,690	95,907	3,542,021	3,542,021	3,542,021	6,699,354	6,699,354
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 61,704	\$ 84,700			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017420563	0.023912902			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 25,743	\$ 235,750	\$ 148,268	\$ 499,576	\$ 759	\$ 4,692	\$ 100,024	\$ 13,007	\$ 45,020
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.51625633	13.96872323	0.46378587	5.20895970	0.00021422	0.00132465	0.02823925	0.00194159	0.00672013
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 173,722	\$ 13,767	\$ 22,571	\$ 284,733	\$ 3,006	\$ 17,171	\$ -	\$ 9,280	\$ 8,416
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.23218283	0.81575224	0.07060239	2.96884550	0.00084877	0.00484766	0.00000000	0.00138525	0.00125621
	TOTAL CAPITAL COSTS - SCH. 5	\$ 558,890	\$ 4,279	\$ 3,325	\$ 17,187	\$ 76,729	\$ 1,623	\$ 10,034	\$ -	\$ 27,817	\$ 3,312
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.66643287	0.25204987	0.19699987	0.05376126	0.80003100	0.00045812	0.00283284	0.00000000	0.00415219	0.00049431

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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	\$ 21,345	\$ 0	\$ 21,345	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,398	0	4,398	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	177,089	(3,367)	173,722	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 202,832	\$ (3,367)	\$ 199,465	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 167,209	\$ 0	\$ 167,209	(Sch 3)
010	.20-.39	Fringe Benefits	6300	68,388	0	68,388	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,734	0	12,734	(Sch 4)
010		Housekeeping - Total	6300	\$ 248,331	\$ 0	\$ 248,331	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 71	\$ 224	\$ 295	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	31,259	0	31,259	(Sch 5)
025		Depreciation: Equipment	7140	22,250	4,484	26,734	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	441,273	6,002	447,275	(Sch 5)
040		Property Taxes	7300	53,853	(526)	53,327	(Sch 5)
045		Property Insurance	7400	24,387	0	24,387	(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		\$ 1,024,256	\$ 6,817	\$ 1,031,073	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 104,343	\$ 0	\$ 104,343	(Sch 3)
060	.20-.39	Fringe Benefits	6400	35,888	0	35,888	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,961	(124)	16,837	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 157,192	\$ (124)	\$ 157,068	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 335,804	\$ 0	\$ 335,804	(Sch 3)
065	.20-.39	Fringe Benefits	6500	127,893	0	127,893	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	259,135	0	259,135	(Sch 4)
065		Dietary - Total	6500	\$ 722,832	\$ 0	\$ 722,832	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 4,511	\$ 4,511	(Sch 2)
075	.20-.39	Fringe Benefits	8100		401	401	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	23,750	523	24,273	(Sch 4)
075		Patient Supplies - Total	8100	\$ 23,750	\$ 5,435	\$ 29,185	
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	26,663	6,141	32,804	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 26,663	\$ 6,141	\$ 32,804	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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	\$ 173,283	\$ (337)	\$ 172,946	(Sch 2)
080	.20-.39	Fringe Benefits	8200	61,164	(30)	61,134	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	28,596	1,444	30,040	(Sch 4)
080		Physical Therapy - Total	8200	\$ 263,043	\$ 1,077	\$ 264,120	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 889	\$ 889	(Sch 2)
081	.20-.39	Fringe Benefits	8220		79	79	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	6,630	0	6,630	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 6,630	\$ 968	\$ 7,598	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 218,327	\$ (500)	\$ 217,827	(Sch 2)
082	.20-.39	Fringe Benefits	8250	83,324	0	83,324	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	27,894	0	27,894	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 329,545	\$ (500)	\$ 329,045	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 65,491	\$ 0	\$ 65,491	(Sch 2)
083	.20-.39	Fringe Benefits	8280	18,504	0	18,504	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	22,977	0	22,977	(Sch 4)
083		Speech Pathology - Total	8280	\$ 106,972	\$ 0	\$ 106,972	
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	213,183	0	213,183	(Sch 4)
085		Pharmacy - Total	8300	\$ 213,183	\$ 0	\$ 213,183	
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	19,303	0	19,303	(Sch 4)
090		Laboratory - Total	8400	\$ 19,303	\$ 0	\$ 19,303	
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	\$	\$ 686	\$ 686	(Sch 2)
100	.20-.39	Fringe Benefits	8900		61	61	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	24,574	(10,332)	14,242	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,574	\$ (9,585)	\$ 14,989	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,013,663	\$ 3,536	\$ 1,017,199	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,549,301	\$ (20,330)	\$ 2,528,971	(Sch 2)
105	.20-.39	Fringe Benefits	6110	868,516	(4,786)	863,730	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	111,768	(10,179)	101,589	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,529,585	\$ (35,295)	\$ 3,494,290	
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:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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	\$	\$ 5,941	\$ 5,941
135	.20-.39	Fringe Benefits	6190		528	528
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190	40,999	263	41,262
135		Other Routine Services - Total	6190	\$ 40,999	\$ 6,732	\$ 47,731 (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	10,730	0	10,730 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 10,730	\$ 0	\$ 10,730
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	36,171	0	36,171 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 36,171	\$ 0	\$ 36,171
146		Subtotal 105 - 145		\$ 3,617,485	\$ (28,563)	\$ 3,588,922
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 45,465	\$ 0	\$ 45,465 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,239	0	16,239 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,465	0	2,465 (Sch 4)
155		Social Services - Total	6600	\$ 64,169	\$ 0	\$ 64,169

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE RIDGE CARE CENTER

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

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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	\$ 63,830	\$ 0	\$ 63,830	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,870	0	20,870	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,823	0	13,823	(Sch 4)
160		Activities - Total	6700	\$ 98,523	\$ 0	\$ 98,523	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 230,829	\$ 0	\$ 230,829	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,006	(1,484)	134,522	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	788,233	(246,874)	541,359	(Sch 6)
165		Administration - Total	6900	\$ 1,155,068	\$ (248,358)	\$ 906,710	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 38,530	\$ 0	\$ 38,530	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,942	0	4,942	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,311	0	7,311	(Sch 4)
166		Medical Records - Total	6900	\$ 50,783	\$ 0	\$ 50,783	
167		CDPH Licensing Fees	6900	\$ (1,925)	\$ 27,427	\$ 25,502	(Sch 6)
168		Professional Liability Insurance	6900	\$ 11,287	\$ 0	\$ 11,287	(Sch 6)
169		Quality Assurance Fees	6900	\$ 436,776	\$ 0	\$ 436,776	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 79,382	\$ 0	\$ 79,382	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,396	3,246	20,642	(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	\$ 96,778	\$ 3,246	\$ 100,024	
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		\$ 1,911,459	\$ (217,685)	\$ 1,693,774	
200		Total		\$ 8,446,887	\$ (236,019)	\$ 8,210,868	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 452,367	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
PINE RIDGE CARE CENTER

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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	0	0	0	0	0	0	0	(124)	(500)

Provider Name:
PINE RIDGE CARE CENTER

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 25	AUDIT ADJ 26
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(891)</u>	<u>(5,000)</u>	<u>(3,000)</u>	<u>(10,880)</u>	<u>(775)</u>	<u>(1,903)</u>	<u>(1,097)</u>	<u>(224)</u>	<u>(163)</u>

Provider Name:
PINE RIDGE CARE CENTER

Provider NPI:
1376515817

OSHPD Facility Number:
206210999

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

Line No.	Sub No.		AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ 29	AUDIT ADJ 30	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(140,339)	(70,789)	(248)	(86)	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1376515817		37
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>												
1A	Not Reported			8	210	4	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	\$452,367	\$452,367

Provider Name							Fiscal Period	Provider NPI	Adjustments	
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376515817	37	
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>										
1B	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$177,089	(\$3,367)	\$173,722
	10.5	025	4	8A-1	025	4	Depreciation - Equipmen To reclassify leatherette headboard expense to the appropriate center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	22,250	3,367	25,617 *
2	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$71	\$224	\$295
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	* 25,617	1,117	26,734
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse provider's depreciation adjustment. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	788,233	(1,341)	786,892 *
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$441,273	\$4,623	\$445,896 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify MDI software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 786,892	(4,623)	782,269 *
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$445,896	\$773	\$446,669 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 782,269	(773)	781,496 *
5	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$446,669	\$606	\$447,275
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 781,496	(606)	780,890 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376515817		37
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
6	10.5	040	4	8A-1	040	4	Property Taxes	\$53,853	(\$526)	\$53,327
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify county tax 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	* 780,890	526	781,416 *
7	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$4,511	\$4,511
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	401	401
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	26,663	6,141	32,804
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	0	889	889
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	0	79	79
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	686	686
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	61	61
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages	0	5,941	5,941
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits	0	528	528
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	173,283	(337)	172,946
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	61,164	(30)	61,134
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,549,301	(17,330)	2,531,971 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits To reclassify central supplies wages and benefits to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306	868,516	(1,540)	866,976 *
8	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$23,750	\$523	\$24,273
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify reclining wheelchair patient supply expense to the appropriate ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, 2302.4, and 2302.8 CCR, Title 22, Sections 51123 and 51511	111,768	(523)	111,245 *

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376515817		37	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
9	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor		\$28,596	\$1,444	\$30,040
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	111,245	(1,444)	109,801 *
							To reclassify exercise weight and recumbent bike expense to the appropriate ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, 2302.4, and 2302.8 CCR, Title 22, Sections 51081, 51123, and 51511				
10	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		\$24,574	(\$10,730)	\$13,844 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	781,416	10,730	792,146 *
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
11	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$13,844	\$843	\$14,687 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	109,801	(843)	108,958 *
							To reclassify patient specific MRI expense from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2202.8 and 2203.2				
12	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$14,687	\$446	\$15,133 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	108,958	(446)	108,512 *
							To reclassify Elite cushion patient supply expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511				
13	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$866,976	(\$3,246)	\$863,730
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		17,396	3,246	20,642
							To reconcile the reported inservice benefits expense to agree with the provider's work papers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376515817		37
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>										
14	10.5	135	4	8A-1	135	4	Other Routine Services - Other - Nonlabor	\$40,999	\$263	\$41,262
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	792,146	(263)	791,883 *
							To reclassify patient specific transportation expenses 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			
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$791,883	(\$27,427)	\$764,456 *
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees	(1,925)	27,427	25,502
							To reclassify CDPH licensing fees 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			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376515817		37
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>										
16	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To eliminate excess washer equipment expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$16,961	(\$124)	\$16,837
17	10.5	082	1	8A-1	082	1	Occupational Therapy - Salaries and Wages To eliminate commission expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$218,327	(\$500)	\$217,827
18	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To eliminate dental expense to agree with provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$15,133	(\$891)	\$14,242
19	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate Pride Medical Staffing expense due to insufficient documentation the expense is necessary and related to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$108,512	(\$5,000)	\$103,512 *
20	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To reconcile the reported expenses to agree with the provider's records and bonus policies. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$2,531,971	(\$3,000)	\$2,528,971
21	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$103,512	(\$983)	\$102,529 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate bridge toll expenses due to insufficient documentation supporting the necessity, reasonableness, and common industry practice to reimburse employee commute expense. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* 764,456	(9,897)	754,559 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments		
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376515817		37		
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												
22	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate MusilloUnkenholt LLC expense due to insufficient documentation the expense is necessary and related to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$102,529	(\$775)	\$101,754 *	
23	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$101,754	(\$165)	\$101,589	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals and entertainment and tip expenses due to insufficient documentation that the expenses are patient care related. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	*	754,559	(1,738)	752,821 *	
24	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate the cost of Thanksgiving holiday dinner for employees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2144.3		\$136,006			
25							To eliminate the cost of flower fringe benefits not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2144.3				(224)	
26							To eliminate Cinco de Mayo expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105				(163) (\$1,484)	\$134,522
27	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Mariner Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$752,821		(\$140,339)	
28							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304				(70,789) (\$211,128)	\$541,693 *
*Balance carried forward from prior/to subsequent adjustments												

Provider Name							Fiscal Period		Provider NPI		Adjustments
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1376515817		37
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>ADJUSTMENTS TO REPORTED COSTS</u>											
29	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$541,693		
							To eliminate resident cigarette expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105 CCR, Title 22, Section 51511(d)			(\$248)	
30							To eliminate excess phone expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>(86)</u> (\$334)	
										\$541,359	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1376515817		37
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>ADJUSTMENT TO REPORTED STATISTICS</u>											
31	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	30	152	182	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	193	30	223	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	10,290	320	10,610	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	49	49	
	10.7	160	1,2,3	7	160	N/A	Activities	49	254	303	
	10.7	165	1,2,3	7	165	N/A	Administration	589	251	840	
	10.7	175	1	7	175	N/A	Total Statistics - Capital - Square Feet	16,053	1,056	17,109	
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations - Square Feet	15,922	1,056	16,978	
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping - Square Feet	15,922	955	16,877	
							To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019				

Provider Name							Fiscal Period		Provider NPI		Adjustments
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1376515817		37
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
32	4.1	70	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	32,088	21	32,109	
33	4.1	70	2	1	15	N/A	Medi-Cal 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 June 30, 2012 Report Date: August 30, 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	25,875	(13,171)	12,704	

Provider Name							Fiscal Period		Provider NPI		Adjustments
PINE RIDGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1376515817		37
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>ADJUSTMENTS TO OTHER MATTERS</u>											
34	N/A	N/A	N/A	1	14	N/A	Overpayments	\$0			
							To recover outstanding Medi-Cal credit balances due to insufficient documentation overpayment was returned to State. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$17,356		
35							To recover Medi-Cal share of cost 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)		14,383		
36							To recover outstanding Medi-Cal credit balances due to lack of documentation overpayment was returned to State. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		13,517		
37							To recover Medi-Cal share of cost overpayments due to insufficient 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)		9,581		
									\$54,837	\$54,837	