

**REPORT
ON THE
RATE SETTING AUDIT**

**PINE CREEK CARE CENTER
ROSEVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1437457645**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Vvedenskaya**



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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

PINE CREEK CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1437457645
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed 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.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$3,523, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Ellen Subia
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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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PINE CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1437457645

OSHPD Facility No.:
206314005

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,113,555	\$ 110.44
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 446,089	\$ 23.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 469,368	\$ 24.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 152,315	\$ 7.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,452	\$ 0.65
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,084	\$ 0.42
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,979	\$ 1.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 188,893	\$ 9.87
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,012,479	\$ 52.91
11	Cost of Routine Service/Audited Total Costs	\$ 4,504,407.00	\$ 4,434,214	\$ 231.71
12	Total Patient Days (Adj)	19,137	19,137	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 235.38	\$ 231.71	
14	Overpayments (Adj 3)	\$ 0	\$ 3,523	
15	Medi-Cal Days (Adj 2)	9,608	9,650	
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 CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1437457645

OSHPD Facility No.:
206314005

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PINE CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1437457645

OSHPD Facility No.:
206314005

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 72,908	\$ 72,908		
160	Activities	50,210		\$ 50,210	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	405,903	0	0	405,903
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	241,500	0	0	241,500
083	Speech Pathology	56,385	0	0	56,385
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,990,437	72,908	50,210	2,113,555 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,817,343	\$ 72,908	\$ 50,210	\$ 2,817,343

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PINE CREEK CARE CENTER

NPI:
1437457645

OSHPD Facility Number:
206314005

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 36,152	\$ 36,152										
010	Housekeeping	108,734	95	\$ 108,829									
060	Laundry and Linen	26,658	853	2,575	\$ 30,086								
065	Dietary	193,392	4,678	14,119	0	\$ 212,189							
155	Social Services	N/A	633	1,910	0	0	\$ 2,543						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,988	6,001	0	0	0	0		\$ 7,989	\$ 7,989		
166	Medical Records	67,630	208	627	0	0	0	0		68,465		\$ 68,465	
170	Inservice Education - Nursing	43,478	0	0	0	0	0	0	\$ 43,478				
ANCILLARY SERVICES													
075	Patient Supplies		208	627	0	0	0	0	0	835	128	1,096	\$ 2,058
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	39	338	377
080	Physical Therapy		999	3,015	0	0	0	0	0	4,014	767	6,577	11,358
081	Respiratory Therapy		0	0	0	0	0	0	0	0	14	116	129
082	Occupational Therapy		385	1,163	0	0	0	0	0	1,548	453	3,883	5,884
083	Speech Pathology		0	0	0	0	0	0	0	0	103	884	987
085	Pharmacy		0	0	0	0	0	0	0	0	572	4,903	5,475
090	Laboratory		0	0	0	0	0	0	0	0	145	1,246	1,392
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	49	416	465
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		25,675	77,493	30,086	212,189	2,543	0	43,478	391,464	5,708	48,917	446,089 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		431	1,300	0	0	0	0	0	1,730	10	89	1,829
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 476,044	\$ 36,152	\$ 108,829	\$ 30,086	\$ 212,189	\$ 2,543	\$ -	\$ 43,478	\$ 399,590	\$ 7,989	\$ 68,465	\$ 476,044

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PINE CREEK CARE CENTER

NPI:
1437457645

OSHPD Facility Number:
206314005

Fiscal Period:
JUNE 7, 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	\$ 134,290	\$ 134,290										
010	Housekeeping	15,985	353	\$ 16,338									
060	Laundry and Linen	8,559	3,169	387	\$ 12,114								
065	Dietary	145,975	17,377	2,120	0	\$ 165,471							
155	Social Services	3,302	2,351	287	0	0	\$ 5,940						
160	Activities	2,602	0	0	0	0	0	\$ 2,602					
165	Administration	N/A	7,385	901	0	0	0	0		\$ 8,286	\$ 8,286		
166	Medical Records	5,382	772	94	0	0	0	0		6,248		\$ 6,248	
170	Inservice Education - Nursing	258	0	0	0	0	0	0	\$ 258				
ANCILLARY SERVICES													
075	Patient Supplies	67,186	772	94	0	0	0	0	0	68,052	133	100	\$ 68,284
077	Specialized Support Surfaces	21,567	0	0	0	0	0	0	0	21,567	41	31	21,639
080	Physical Therapy	605	3,710	453	0	0	0	0	0	4,768	796	600	6,164
081	Respiratory Therapy	7,386	0	0	0	0	0	0	0	7,386	14	11	7,411
082	Occupational Therapy	1,202	1,431	175	0	0	0	0	0	2,808	470	354	3,632
083	Speech Pathology	0	0	0	0	0	0	0	0	0	107	81	188
085	Pharmacy	312,829	0	0	0	0	0	0	0	312,829	593	447	313,870
090	Laboratory	79,510	0	0	0	0	0	0	0	79,510	151	114	79,775
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	26,559	0	0	0	0	0	0	0	26,559	50	38	26,647
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	165,594	95,372	11,633	12,114	165,471	5,940	2,602	258	458,984	5,920	4,464	469,368 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,600	195	0	0	0	0	0	1,795	11	8	1,814
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 998,791	\$ 134,290	\$ 16,338	\$ 12,114	\$ 165,471	\$ 5,940	\$ 2,602	\$ 258	\$ 984,257	\$ 8,286	\$ 6,248	\$ 998,791

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINE CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1437457645

OSHPD Facility Number:
206314005

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 164,395	92%							
	Property Tax (line 40)	13,440	8%	\$ 177,835						
005	Plant Operations and Maintenance			7,183	\$ 7,183					
010	Housekeeping			448	19	\$ 467				
060	Laundry and Linen			4,027	169	11	\$ 4,207			
065	Dietary			22,082	929	61	0	\$ 23,072		
155	Social Services			2,988	126	8	0	0	\$ 3,121	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			9,385	395	26	0	0	0	0
166	Medical Records			981	41	3	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			981	41	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,715	198	13	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,818	77	5	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			121,196	5,101	333	4,207	23,072	3,121	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,033	86	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 177,835	100%	\$ 177,835	\$ 7,183	\$ 467	\$ 4,207	\$ 23,072	\$ 3,121	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PINE CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1437457645

OSHPD Facility Number:
206314005

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 164,395	92%							
	Property Tax (line 40)	13,440	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,805	\$ 9,805				
166	Medical Records				1,025		\$ 1,025			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,025	157	16	\$ 1,198	\$ 1,107	\$ 91
077	Specialized Support Surfaces			0	0	48	5	53	49	4
080	Physical Therapy			0	4,926	942	98	5,967	5,516	451
081	Respiratory Therapy			0	0	17	2	18	17	1
082	Occupational Therapy			0	1,900	556	58	2,514	2,324	190
083	Speech Pathology			0	0	127	13	140	129	11
085	Pharmacy			0	0	702	73	776	717	59
090	Laboratory			0	0	178	19	197	182	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	60	6	66	61	5
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	157,030	7,006	732	164,768	152,315	12,452
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,124	13	1	2,138	1,976	162
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 177,835	100%	\$ -	\$ 167,005	\$ 9,805	\$ 1,025	\$ 177,835	\$ 164,395	\$ 13,440

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PINE CREEK CARE CENTER

NPI:
1437457645

OSHPD Facility Number:
206314005

Fiscal Period:
JUNE 7, 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. 82% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 15% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,820												
055	Interest - Other	237,304												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,170,941												
	Total Costs Allocable as Administration	1,417,065	82%											
167	CDPH Licensing Fees	11,314	1%											
168	Professional Liability Insurance	43,358	2%											
169	Quality Assurance Fees	264,374	15%											
174	Caregiver Training	0	0%											
	Total	1,736,111	100%						\$ 1,736,111					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 835	\$ 68,052	\$ 1,025	\$ 69,911	27,786	\$ 22,680	\$ 181	\$ 694	\$ 4,231	\$ -
077	Specialized Support Surfaces			0	0	21,567	0	21,567	8,572	6,996	56	214	1,305	0
080	Physical Therapy			405,903	4,014	4,768	4,926	419,611	166,772	136,124	1,087	4,165	25,396	0
081	Respiratory Therapy			0	0	7,386	0	7,386	2,936	2,396	19	73	447	0
082	Occupational Therapy			241,500	1,548	2,808	1,900	247,756	98,469	80,373	642	2,459	14,995	0
083	Speech Pathology			56,385	0	0	0	56,385	22,410	18,292	146	560	3,413	0
085	Pharmacy			0	0	312,829	0	312,829	124,332	101,483	810	3,105	18,933	0
090	Laboratory			0	0	79,510	0	79,510	31,601	25,793	206	789	4,812	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,559	0	26,559	10,556	8,616	69	264	1,607	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,113,555	391,464	458,984	157,030	3,121,032	1,240,434	1,012,479	8,084	30,979	188,893	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,730	1,795	2,124	5,649	2,245	1,833	15	56	342	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,736,111		\$ 2,817,343	\$ 399,590	\$ 984,257	\$ 167,005	\$ 4,368,196	\$ 1,736,111					
	Total Administrative Costs							\$ 1,736,111		\$ 1,417,065	\$ 11,314	\$ 43,358	\$ 264,374	\$ -
	Unit Cost Multiplier							0.39744351						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 76,454	\$ 14,534	\$ 10,830	\$ 101,817							
	TOTAL FACILITY COSTS							\$ 6,206,124						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PINE CREEK CARE CENTER

NPI:
1437457645

OSHPD Facility Number:
206314005

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,106									
010	Housekeeping	69	69								
060	Laundry and Linen	620	620	620							
065	Dietary	3,400	3,400	3,400							
155	Social Services	460	460	460							
160	Activities										
165	Administration	1,445	1,445	1,445							
166	Medical Records	151	151	151							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	151	151	151						69,911	69,911
077	Specialized Support Surfaces									21,567	21,567
080	Physical Therapy	726	726	726						419,611	419,611
081	Respiratory Therapy									7,386	7,386
082	Occupational Therapy	280	280	280						247,756	247,756
083	Speech Pathology									56,385	56,385
085	Pharmacy									312,829	312,829
090	Laboratory									79,510	79,510
095	Home Health Services									0	0
100	Other Ancillary Services									26,559	26,559
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,661	18,661	18,661	114,822	57,411	2,156,031	2,156,031	2,156,031	3,121,032	3,121,032
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	313	313	313						5,649	5,649
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	27,382	26,276	26,207	114,822	57,411	2,156,031	2,156,031	2,156,031	4,368,196	4,368,196
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 72,908 0.03381584	\$ 50,210 0.023288162			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 36,152 1.37585630	\$ 108,829 4.15266662	\$ 30,086 0.26202021	\$ 212,189 3.69596380	\$ 2,543 0.00117954	\$ - 0.00000000	\$ 43,478 0.02016576	\$ 7,989 0.00182884	\$ 68,465 0.01567348
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 134,290 5.11074745	\$ 16,338 0.62340755	\$ 12,114 0.10550396	\$ 165,471 2.88221991	\$ 5,940 0.00275493	\$ 2,602 0.00120685	\$ 258 0.00011966	\$ 8,286 0.00189686	\$ 6,248 0.00143031
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 177,835 6.49459499	\$ 7,183 0.27336817	\$ 467 0.01781926	\$ 4,207 0.03664093	\$ 23,072 0.40186829	\$ 3,121 0.00144778	\$ - 0.00000000	\$ - 0.00000000	\$ 9,805 0.00224474	\$ 1,025 0.00023457

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1437457645

OSHPD Facility Number:
206314005

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	\$ 27,787	\$ 0	\$ 27,787	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,365	0	8,365	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	134,290	0	134,290	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 170,442	\$ 0	\$ 170,442	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 81,501	\$ 0	\$ 81,501	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,233	0	27,233	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,985	0	15,985	(Sch 4)
010		Housekeeping - Total	6300	\$ 124,719	\$ 0	\$ 124,719	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 115,581	\$ 0	\$ 115,581	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,892	0	14,892	(Sch 5)
025		Depreciation: Equipment	7140	28,082	0	28,082	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	5,840	0	5,840	(Sch 5)
040		Property Taxes	7300	13,440	0	13,440	(Sch 5)
045		Property Insurance	7400	8,820	0	8,820	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 237,304	\$ 0	\$ 237,304	(Sch 6)
057		Subtotal 005 - 055		\$ 719,120	\$ 0	\$ 719,120	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 20,427	\$ 0	\$ 20,427	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,231	0	6,231	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,559	0	8,559	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 35,217	\$ 0	\$ 35,217	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 146,020	\$ 0	\$ 146,020	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,372	0	47,372	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	145,975	0	145,975	(Sch 4)
065		Dietary - Total	6500	\$ 339,367	\$ 0	\$ 339,367	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	67,186	0	67,186	(Sch 4)
075		Patient Supplies - Total	8100	\$ 67,186	\$ 0	\$ 67,186	
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	21,567	0	21,567	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 21,567	\$ 0	\$ 21,567	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1437457645

OSHPD Facility Number:
206314005

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	\$ 293,220	\$ 0	\$ 293,220	(Sch 2)
080	.20-.39	Fringe Benefits	8200	89,404	0	89,404	(Sch 2)
080	.79	Agency Staff	8200	23,279	0	23,279	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	605	0	605	(Sch 4)
080		Physical Therapy - Total	8200	\$ 406,508	\$ 0	\$ 406,508	
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	7,386	0	7,386	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 7,386	\$ 0	\$ 7,386	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 150,926	\$ 0	\$ 150,926	(Sch 2)
082	.20-.39	Fringe Benefits	8250	39,859	0	39,859	(Sch 2)
082	.79	Agency Staff	8250	50,715	0	50,715	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,202	0	1,202	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 242,702	\$ 0	\$ 242,702	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 19,124	\$ 0	\$ 19,124	(Sch 2)
083	.20-.39	Fringe Benefits	8280	7,722	0	7,722	(Sch 2)
083	.79	Agency Staff	8280	29,539	0	29,539	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 56,385	\$ 0	\$ 56,385	
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	312,829	0	312,829	(Sch 4)
085		Pharmacy - Total	8300	\$ 312,829	\$ 0	\$ 312,829	
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	79,510	0	79,510	(Sch 4)
090		Laboratory - Total	8400	\$ 79,510	\$ 0	\$ 79,510	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	26,559	0	26,559	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 26,559	\$ 0	\$ 26,559	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1437457645

OSHPD Facility Number:
206314005

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		\$ 1,220,632	\$ 0	\$ 1,220,632	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,543,526	\$ 0	\$ 1,543,526	(Sch 2)
105	.20-.39	Fringe Benefits	6110	404,387	0	404,387	(Sch 2)
105	.49	Agency Staff	6110	42,524	0	42,524	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	165,594	0	165,594	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,156,031	\$ 0	\$ 2,156,031	
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 CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1437457645

OSHPD Facility Number:
206314005

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,156,031	\$ 0	\$ 2,156,031
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,104	\$ 0	\$ 56,104 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,804	0	16,804 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,302	0	3,302 (Sch 4)
155		Social Services - Total	6600	\$ 76,210	\$ 0	\$ 76,210

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PINE CREEK CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
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OSHPD Facility Number:
206314005

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	\$ 37,813	\$ 0	\$ 37,813	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,397	0	12,397	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,602	0	2,602	(Sch 4)
160		Activities - Total	6700	\$ 52,812	\$ 0	\$ 52,812	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 308,777	\$ 0	\$ 308,777	(Sch 6)
165	.20-.39	Fringe Benefits	6900	72,221	0	72,221	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	789,943	0	789,943	(Sch 6)
165		Administration - Total	6900	\$ 1,170,941	\$ 0	\$ 1,170,941	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 51,736	\$ 0	\$ 51,736	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,894	0	15,894	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,382	0	5,382	(Sch 4)
166		Medical Records - Total	6900	\$ 73,012	\$ 0	\$ 73,012	
167		CDPH Licensing Fees	6900	\$ 11,314	\$ 0	\$ 11,314	(Sch 6)
168		Professional Liability Insurance	6900	\$ 43,358	\$ 0	\$ 43,358	(Sch 6)
169		Quality Assurance Fees	6900	\$ 264,374	\$ 0	\$ 264,374	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 32,654	\$ 0	\$ 32,654	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,824	0	10,824	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	258	0	258	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 43,736	\$ 0	\$ 43,736	
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		\$ 1,735,757	\$ 0	\$ 1,735,757	
200		Total		\$ 6,206,124	\$ 0	\$ 6,206,124	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 226,533	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments
PINE CREEK CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1437457645		3
Report References							Explanation of Audit Adjustments				As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$226,533	\$226,533	

Provider Name							Fiscal Period	NPI		Adjustments
PINE CREEK CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1437457645		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	9,608	42	9,650	

Provider Name							Fiscal Period			NPI		Adjustments
PINE CREEK CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1437457645		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments pertaining to Share of Cost due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$0	\$3,523	\$3,523		