

**REPORT
ON THE
RATE SETTING AUDIT**

**SKYLINE HEALTH CARE – SAN JOSE
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1902879471**

**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

SKYLINE HEALTHCARE CENTER SAN JOSE
NATIONAL PROVIDER IDENTIFIER (NPI) 1902879471
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 \$94,625, 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:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—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:

SKYLINE HEALTHCARE CENTER - SAN JOSE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1902879471

OSHPD Facility No.:

206431125

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	\$ 9,078,489	\$ 105.54
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 2,106,577	\$ 24.49
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,435,391	\$ 16.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,282,214	\$ 14.91
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 171,381	\$ 1.99
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 48,309	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,619	\$ 0.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 975,469	\$ 11.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,681,899	\$ 19.55
11	Cost of Routine Service/Audited Total Costs	\$ 17,291,944.00	\$ 16,803,346	\$ 195.35
12	Total Patient Days (Adj 30)	86,017	86,016	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 201.03	\$ 195.35	
14	Overpayments (Adj 32-35)		\$ 94,625	
15	Medi-Cal Days (Adj 31)	67,423	66,675	
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:

SKYLINE HEALTHCARE CENTER - SAN JOSE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1902879471

OSHPD Facility No.:

206431125

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)	\$	\$ 63,190	
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:
SKYLINE HEALTHCARE CENTER - SAN JOSE

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

Provider NPI:
1902879471

OSHPD Facility No.:
206431125

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	\$ 197,076	\$ 197,076		
160	Activities	263,096		\$ 263,096	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	9,791	0	0	9,791
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	710,298	0	0	710,298
081	Respiratory Therapy	174	0	0	174
082	Occupational Therapy	729,319	0	0	729,319
083	Speech Pathology	123,592	0	0	123,592
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	3,318	0	0	3,318
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	8,620,784	196,019	261,685	9,078,489 *
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	48,002	1,057	1,411	50,469 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 10,705,450	\$ 197,076	\$ 263,096	\$ 10,705,450

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 109,697	\$ 109,697										
010	Housekeeping	581,606	386	\$ 581,992									
060	Laundry and Linen	289,595	4,365	23,240	\$ 317,200								
065	Dietary	1,005,713	14,295	76,108	0	\$ 1,096,116							
155	Social Services	N/A	483	2,569	0	0	\$ 3,052						
160	Activities	N/A	3,187	16,967	0	0	0	\$ 20,154					
165	Administration	N/A	5,654	30,102	0	0	0	0		\$ 35,755	\$ 35,755		
166	Medical Records	133,184	5,417	28,838	0	0	0	0		167,439		\$ 167,439	
170	Inservice Education - Nursing	83,035	0	0	0	0	0	0	\$ 83,035				
ANCILLARY SERVICES													
075	Patient Supplies		1,030	5,483	0	0	0	0	0	6,513	213	996	\$ 7,722
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	70	327	397
080	Physical Therapy		2,545	13,551	0	0	0	0	0	16,096	1,718	8,043	25,856
081	Respiratory Therapy		0	0	0	0	0	0	0	0	10	46	56
082	Occupational Therapy		3,270	17,412	0	0	0	0	0	20,682	1,772	8,298	30,752
083	Speech Pathology		310	1,651	0	0	0	0	0	1,961	297	1,392	3,650
085	Pharmacy		2,289	12,187	0	0	0	0	0	14,476	1,091	5,109	20,676
090	Laboratory		0	0	0	0	0	0	0	0	112	524	635
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	101	472	573
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		66,071	351,773	317,200	1,096,116	3,036	20,046	82,590	1,936,831	29,870	139,876	2,106,577 *
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	16	108	445	570	112	526	1,208 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		396	2,110	0	0	0	0	0	2,506	41	192	2,740
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	350	1,637	1,987
	TOTAL	\$ 2,202,830	\$ 109,697	\$ 581,992	\$ 317,200	\$ 1,096,116	\$ 3,052	\$ 20,154	\$ 83,035	\$ 1,999,636	\$ 35,755	\$ 167,439	\$ 2,202,830

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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	\$ 427,202	\$ 427,202										
010	Housekeeping	52,814	1,501	\$ 54,315									
060	Laundry and Linen	38,060	16,999	2,169	\$ 57,228								
065	Dietary	642,514	55,670	7,103	0	\$ 705,286							
155	Social Services	5,709	1,879	240	0	0	\$ 7,828						
160	Activities	21,887	12,411	1,583	0	0	0	\$ 35,881					
165	Administration	N/A	22,018	2,809	0	0	0	0		\$ 24,827	\$ 24,827		
166	Medical Records	16,542	21,094	2,691	0	0	0	0		40,327		\$ 40,327	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	61,464	4,011	512	0	0	0	0	0	65,987	148	240	\$ 66,374
077	Specialized Support Surfaces	32,072	0	0	0	0	0	0	0	32,072	49	79	32,199
080	Physical Therapy	13,001	9,912	1,265	0	0	0	0	0	24,177	1,193	1,937	27,307
081	Respiratory Therapy	4,337	0	0	0	0	0	0	0	4,337	7	11	4,355
082	Occupational Therapy	375	12,736	1,625	0	0	0	0	0	14,736	1,230	1,998	17,965
083	Speech Pathology	4,940	1,207	154	0	0	0	0	0	6,302	206	335	6,843
085	Pharmacy	442,267	8,914	1,137	0	0	0	0	0	452,319	758	1,231	454,307
090	Laboratory	51,336	0	0	0	0	0	0	0	51,336	78	126	51,540
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	42,992	0	0	0	0	0	0	0	42,992	70	114	43,176
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	284,836	257,306	32,830	57,228	705,286	7,786	35,689	0	1,380,961	20,740	33,689	1,435,391 *
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	42	192	0	234	78	127	439 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	8,681	1,543	197	0	0	0	0	0	10,421	28	46	10,496
145	Other Nonreimbursable	160,493	0	0	0	0	0	0	0	160,493	243	394	161,130
	TOTAL	\$ 2,311,522	\$ 427,202	\$ 54,315	\$ 57,228	\$ 705,286	\$ 7,828	\$ 35,881	\$ -	\$ 2,246,367	\$ 24,827	\$ 40,327	\$ 2,311,522

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

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

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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)	\$ 1,435,651	88%							
	Property Tax (line 40)	191,889	12%	\$ 1,627,540						
005	Plant Operations and Maintenance			98,675	\$ 98,675					
010	Housekeeping			5,373	347	\$ 5,720				
060	Laundry and Linen			60,836	3,926	228	\$ 64,991			
065	Dietary			199,229	12,859	748	0	\$ 212,836		
155	Social Services			6,726	434	25	0	0	\$ 7,186	
160	Activities			44,415	2,867	167	0	0	0	\$ 47,449
165	Administration			78,797	5,086	296	0	0	0	0
166	Medical Records			75,491	4,872	283	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			14,354	926	54	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			35,472	2,289	133	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			45,580	2,942	171	0	0	0	0
083	Speech Pathology			4,321	279	16	0	0	0	0
085	Pharmacy			31,902	2,059	120	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			920,844	59,433	3,457	64,991	212,836	7,147	47,194
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	39	254
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,524	357	21	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,627,540	100%	\$ 1,627,540	\$ 98,675	\$ 5,720	\$ 64,991	\$ 212,836	\$ 7,186	\$ 47,449

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

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

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,435,651	88%							
	Property Tax (line 40)	191,889	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 84,179	\$ 84,179				
166	Medical Records				80,646		\$ 80,646			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	15,334	501	480	\$ 16,315	\$ 14,391	\$ 1,924
077	Specialized Support Surfaces			0	0	164	158	322	284	38
080	Physical Therapy			0	37,895	4,044	3,874	45,812	40,411	5,401
081	Respiratory Therapy			0	0	23	22	45	40	5
082	Occupational Therapy			0	48,693	4,172	3,997	56,861	50,157	6,704
083	Speech Pathology			0	4,616	700	671	5,987	5,281	706
085	Pharmacy			0	34,081	2,569	2,461	39,111	34,499	4,611
090	Laboratory			0	0	263	252	515	455	61
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	237	228	465	410	55
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	1,315,901	70,322	67,371	1,453,594	1,282,214	171,381
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	293	264	253	811	715	96
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,901	97	93	6,090	5,372	718
145	Other Nonreimbursable			0	0	823	789	1,612	1,422	190
	TOTAL	\$ 1,627,540	100%	\$ -	\$ 1,462,715	\$ 84,179	\$ 80,646	\$ 1,627,540	\$ 1,435,651	\$ 191,889

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 79,532												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,933,785												
	Total Costs Allocable as Administration	2,013,317	62%											
167	CDPH Licensing Fees	57,828	2%											
168	Professional Liability Insurance	28,273	1%											
169	Quality Assurance Fees	1,167,685	36%											
174	Caregiver Training	0	0%											
	Total	3,267,103	100%						\$ 3,267,103					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 9,791	\$ 6,513	\$ 65,987	\$ 15,334	\$ 97,625	19,432	\$ 11,974	\$ 344	\$ 168	\$ 6,945	\$ -
077	Specialized Support Surfaces			0	0	32,072	0	32,072	6,384	3,934	113	55	2,282	0
080	Physical Therapy			710,298	16,096	24,177	37,895	788,466	156,938	96,711	2,778	1,358	56,091	0
081	Respiratory Therapy			174	0	4,337	0	4,511	898	553	16	8	321	0
082	Occupational Therapy			729,319	20,682	14,736	48,693	813,431	161,907	99,773	2,866	1,401	57,867	0
083	Speech Pathology			123,592	1,961	6,302	4,616	136,471	27,163	16,739	481	235	9,708	0
085	Pharmacy			0	14,476	452,319	34,081	500,876	99,695	61,436	1,765	863	35,632	0
090	Laboratory			0	0	51,336	0	51,336	10,218	6,297	181	88	3,652	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			3,318	0	42,992	0	46,310	9,218	5,680	163	80	3,294	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			9,078,489	1,936,831	1,380,961	1,315,901	13,712,183	2,729,295	1,681,899	48,309	23,619	975,469	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			50,469	570	234	293	51,566	10,264	6,325	182	89	3,668	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,506	10,421	5,901	18,829	3,748	2,309	66	32	1,339	0
145	Other Nonreimbursable			0	0	160,493	0	160,493	31,945	19,686	565	276	11,417	0
	SUBTOTAL	\$ 3,267,103		\$ 10,705,450	\$ 1,999,636	\$ 2,246,367	\$ 1,462,715	\$ 16,414,168	\$ 3,267,103					
	Total Administrative Costs							\$ 3,267,103		\$ 2,013,317	\$ 57,828	\$ 28,273	\$ 1,167,685	\$ -
	Unit Cost Multiplier							0.19904165						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 203,194	\$ 65,155	\$ 164,825	\$ 433,174							
	TOTAL FACILITY COSTS							\$ 20,114,445						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 29)	Plant Ops (SQ FT) 5 (Adj 29)	Hskpng (SQ FT) 10 (Adj 29)	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	2,626									
010	Housekeeping	143	143								
060	Laundry and Linen	1,619	1,619	1,619							
065	Dietary	5,302	5,302	5,302							
155	Social Services	179	179	179							
160	Activities	1,182	1,182	1,182							
165	Administration	2,097	2,097	2,097							
166	Medical Records	2,009	2,009	2,009							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	382	382	382						97,625	97,625
077	Specialized Support Surfaces									32,072	32,072
080	Physical Therapy	944	944	944						788,466	788,466
081	Respiratory Therapy									4,511	4,511
082	Occupational Therapy	1,213	1,213	1,213						813,431	813,431
083	Speech Pathology	115	115	115						136,471	136,471
085	Pharmacy	849	849	849						500,876	500,876
090	Laboratory									51,336	51,336
095	Home Health Services									0	0
100	Other Ancillary Services									46,310	46,310
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	24,506	24,506	24,506	851,660	255,498	8,905,620	8,905,620	8,905,620	13,712,183	13,712,183
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						48,002	48,002	48,002	51,566	51,566
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	147	147	147						18,829	18,829
145	Other Nonreimbursable									160,493	160,493
	TOTAL STATISTICS	43,313	40,687	40,544	851,660	255,498	8,953,622	8,953,622	8,953,622	16,414,168	16,414,168
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 197,076 0.022010757	\$ 263,096 0.02938431			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 109,697 2.69611915	\$ 581,992 14.35456652	\$ 317,200 0.37244917	\$ 1,096,116 4.29011474	\$ 3,052 0.00034088	\$ 20,154 0.00225092	\$ 83,035 0.00927390	\$ 35,755 0.00217832	\$ 167,439 0.01020087
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 427,202 10.49971735	\$ 54,315 1.33966702	\$ 57,228 0.06719579	\$ 705,286 2.76043811	\$ 7,828 0.00087431	\$ 35,881 0.00400745	\$ - 0.00000000	\$ 24,827 0.00151255	\$ 40,327 0.00245686
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,627,540 37.57624732	\$ 98,675 2.42522736	\$ 5,720 0.14108650	\$ 64,991 0.07631074	\$ 212,836 0.83302358	\$ 7,186 0.00080253	\$ 47,449 0.00529937	\$ - 0.00000000	\$ 84,179 0.00512843	\$ 80,646 0.00491322

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SKYLINE HEALTHCARE CENTER - SAN JOSE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1902879471

OSHPD Facility Number:

206431125

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	\$ 86,731	\$ 0	\$ 86,731	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,966	0	22,966	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	429,194	(1,992)	427,202	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 538,891	\$ (1,992)	\$ 536,899	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 424,492	\$ (4,000)	\$ 420,492	(Sch 3)
010	.20-.39	Fringe Benefits	6300	161,114	0	161,114	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	52,814	0	52,814	(Sch 4)
010		Housekeeping - Total	6300	\$ 638,420	\$ (4,000)	\$ 634,420	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 5,909	\$ 1,067	\$ 6,976	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	79,981	0	79,981	(Sch 5)
025		Depreciation: Equipment	7140	63,049	0	63,049	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,277,318	8,327	1,285,645	(Sch 5)
040		Property Taxes	7300	191,963	(74)	191,889	(Sch 5)
045		Property Insurance	7400	79,532	0	79,532	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,875,063	\$ 3,328	\$ 2,878,391	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 215,667	\$ 0	\$ 215,667	(Sch 3)
060	.20-.39	Fringe Benefits	6400	73,928	0	73,928	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	38,060	0	38,060	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 327,655	\$ 0	\$ 327,655	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 757,809	\$ 0	\$ 757,809	(Sch 3)
065	.20-.39	Fringe Benefits	6500	247,904	0	247,904	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	642,514	0	642,514	(Sch 4)
065		Dietary - Total	6500	\$ 1,648,227	\$ 0	\$ 1,648,227	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 8,981	\$ 8,981	(Sch 2)
075	.20-.39	Fringe Benefits	8100		810	810	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	61,464	0	61,464	(Sch 4)
075		Patient Supplies - Total	8100	\$ 61,464	\$ 9,791	\$ 71,255	
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	25,949	6,123	32,072	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 25,949	\$ 6,123	\$ 32,072	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SKYLINE HEALTHCARE CENTER - SAN JOSE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1902879471

OSHPD Facility Number:

206431125

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	\$ 542,528	\$ 0	\$ 542,528	(Sch 2)
080	.20-.39	Fringe Benefits	8200	167,770	0	167,770	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	12,293	708	13,001	(Sch 4)
080		Physical Therapy - Total	8200	\$ 722,591	\$ 708	\$ 723,299	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 160	\$ 160	(Sch 2)
081	.20-.39	Fringe Benefits	8220		14	14	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	4,337	0	4,337	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,337	\$ 174	\$ 4,511	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 551,602	\$ (2,300)	\$ 549,302	(Sch 2)
082	.20-.39	Fringe Benefits	8250	180,017	0	180,017	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	375	0	375	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 731,994	\$ (2,300)	\$ 729,694	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 90,942	\$ 0	\$ 90,942	(Sch 2)
083	.20-.39	Fringe Benefits	8280	32,650	0	32,650	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	4,940	0	4,940	(Sch 4)
083		Speech Pathology - Total	8280	\$ 128,532	\$ 0	\$ 128,532	
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	442,267	0	442,267	(Sch 4)
085		Pharmacy - Total	8300	\$ 442,267	\$ 0	\$ 442,267	
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	51,336	0	51,336	(Sch 4)
090		Laboratory - Total	8400	\$ 51,336	\$ 0	\$ 51,336	
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	\$	\$ 3,044	\$ 3,044	(Sch 2)
100	.20-.39	Fringe Benefits	8900		274	274	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	51,673	(8,681)	42,992	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 51,673	\$ (5,363)	\$ 46,310	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SKYLINE HEALTHCARE CENTER - SAN JOSE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1902879471

OSHPD Facility Number:

206431125

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		\$ 2,220,143	\$ 9,133	\$ 2,229,276	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 6,416,848	\$ (23,953)	\$ 6,392,895	(Sch 2)
105	.20-.39	Fringe Benefits	6110	2,229,507	(1,618)	2,227,889	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	286,825	(1,989)	284,836	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 8,933,180	\$ (27,560)	\$ 8,905,620	
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:

SKYLINE HEALTHCARE CENTER - SAN JOSE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1902879471

OSHPD Facility Number:

206431125

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	\$	\$ 1,977	\$ 1,977
135	.20-.39	Fringe Benefits	6190		178	178
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190	45,847	0	45,847
135		Other Routine Services - Total	6190	\$ 45,847	\$ 2,155	\$ 48,002 (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	8,681	0	8,681 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,681	\$ 0	\$ 8,681
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	157,993	2,500	160,493 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 157,993	\$ 2,500	\$ 160,493
146		Subtotal 105 - 145		\$ 9,145,701	\$ (22,905)	\$ 9,122,796
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 151,997	\$ 0	\$ 151,997 (Sch 2)
155	.20-.39	Fringe Benefits	6600	45,079	0	45,079 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,709	0	5,709 (Sch 4)
155		Social Services - Total	6600	\$ 202,785	\$ 0	\$ 202,785

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

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

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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	\$ 197,894	\$ 0	\$ 197,894	(Sch 2)
160	.20-.39	Fringe Benefits	6700	65,202	0	65,202	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	23,671	(1,784)	21,887	(Sch 4)
160		Activities - Total	6700	\$ 286,767	\$ (1,784)	\$ 284,983	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 472,110	\$ 0	\$ 472,110	(Sch 6)
165	.20-.39	Fringe Benefits	6900	232,747	(10,232)	222,515	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,830,833	(591,673)	1,239,160	(Sch 6)
165		Administration - Total	6900	\$ 2,535,690	\$ (601,905)	\$ 1,933,785	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 120,133	\$ 0	\$ 120,133	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,051	0	13,051	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,542	0	16,542	(Sch 4)
166		Medical Records - Total	6900	\$ 149,726	\$ 0	\$ 149,726	
167		CDPH Licensing Fees	6900	\$ 15,210	\$ 42,618	\$ 57,828	(Sch 6)
168		Professional Liability Insurance	6900	\$ 28,273	\$ 0	\$ 28,273	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,167,685	\$ 0	\$ 1,167,685	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,540	\$ 0	\$ 60,540	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,495	0	22,495	(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	\$ 83,035	\$ 0	\$ 83,035	
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		\$ 4,469,171	\$ (561,071)	\$ 3,908,100	
200		Total		\$ 20,685,960	\$ (571,515)	\$ 20,114,445	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 1,157,532	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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

Line No.	Sub No.		TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$571,515)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,992)</u>	<u>(6,300)</u>	<u>(6,000)</u>	<u>(1,784)</u>

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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>(5,738)</u>	<u>(1,794)</u>	<u>(1,098)</u>	<u>(1,093)</u>	<u>(509)</u>	<u>(335,598)</u>	<u>(170,827)</u>	<u>(19,746)</u>	<u>(15,133)</u>

Provider Name:
SKYLINE HEALTHCARE CENTER - SAN JOSE

Provider NPI:
1902879471

OSHPD Facility Number:
206431125

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

Line No.	Sub No.	Description	AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ					
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(3,000)	(904)	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1902879471		35
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	\$1,157,532	\$1,157,532

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902879471	35		
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	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$5,909	\$1,067	\$6,976	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reverse provider's depreciation adjustment 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,830,833	(1,067)	1,829,766 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,277,318	\$4,014	\$1,281,332 *	
	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	* 1,829,766	(4,014)	1,825,752 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$1,281,332	\$2,934	\$1,284,266 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify plant rental expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 1,825,752	(2,934)	1,822,818 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$1,284,266	\$773	\$1,285,039 *	
	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	* 1,822,818	(773)	1,822,045 *	
5	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$1,285,039	\$606	\$1,285,645	
	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	* 1,822,045	(606)	1,821,439 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902879471	35		
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					
RECLASSIFICATIONS OF REPORTED COSTS											
6	10.5	040	4	8A-1	040	4	Property Taxes	\$191,963	(\$74)	\$191,889	
	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	* 1,821,439	74	1,821,513 *	
7	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$8,981	\$8,981	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	810	810	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	25,949	4,134	30,083 *	
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	0	160	160	
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	0	14	14	
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	3,044	3,044	
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	274	274	
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages	0	1,977	1,977	
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits	0	178	178	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	6,416,848	(17,953)	6,398,895 *	
	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	2,229,507	(1,618)	2,227,889	
8	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	* \$30,083	\$1,989	\$32,072	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify panacea mattress expense to the appropriate ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Sections 51081, 51123, and 51511	286,825	(1,989)	284,836	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902879471		35	
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	\$12,293	\$708	\$13,001	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,821,513	(708)	1,820,805 *	
							To reclassify physical therapy recliner 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 51081, 51123, and 51511				
10	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$51,673	(\$8,681)	\$42,992	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,820,805	8,681	1,829,486 *	
							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	145	4	8A-1	145	4	Other Nonreimbursable	\$157,993	\$2,041	\$160,034 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,829,486	(2,041)	1,827,445 *	
							To reclassify marketing department television expense to the appropriate cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300, 2302.4, 2302.8, 2304, and 2328				
12	10.5	145	4	8A-1	145	4	Other Nonreimbursable	* \$160,034	\$459	\$160,493	
	10.5	165	3	8A-1	165	3	Administration - Other - Nonlabor	* 1,827,445	(459)	1,826,986 *	
							To reclassify Allscripts marketing software expense to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328				
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,826,986	(\$42,618)	\$1,784,368 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	15,210	42,618	57,828	
							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
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902879471		35
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>										
14	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To abate vending machine revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	\$429,194	(\$1,992)	\$427,202
15	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$424,492	(\$4,000)	\$420,492
	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)	551,602	(2,300)	549,302
16	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	* \$6,398,895	(\$6,000)	\$6,392,895
17	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To eliminate flower expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	\$23,671	(\$1,784)	\$21,887
18	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate Christmas party expense due to insufficient documentation of actual total party expenses. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$232,747	(\$5,738)	
19							To eliminate 4Imprints expense due to insufficient documentation the expense is necessary and related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304		(1,794)	
20							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		<u>(1,098)</u> (\$8,630)	\$224,117 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1902879471		35
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 COSTS</u>											
21	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	\$224,117		
							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			(\$1,093)	
22							To eliminate 4Imprints shipping expense not related to patient care 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2103, and 2105			<u>(509)</u> (\$1,602)	\$222,515
23	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,784,368		
							To adjust reported home office costs to agree with the Mariner Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304			(\$335,598)	
24							To adjust reported home office costs to agree with the Fundamental Administrative Services LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304			(170,827)	
25							To eliminate travel, supply, mileage, and cell phone expenses due to insufficient documentation demonstrating they are necessary and related to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(19,746)	
26							To eliminate meals and entertainment and tip expenses due to insufficient documentation that the expense is 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			(15,133)	
27							To eliminate Curaspan software expense due to insufficient documentation of necessity and duplication of patient transition software expense. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			<u>(3,000)</u> (\$544,304)	\$1,240,064 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1902879471		35
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 COSTS</u>											
28	10.5	165	4	8A-1	165	4	Administration - 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	*	\$1,240,064	(\$904)	\$1,239,160

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1902879471		35
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 STATISTICS</u>											
29	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	382	382	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	511	338	849	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	23,464	1,042	24,506	
	10.7	165	1,2,3	7	165	N/A	Administration	1,279	818	2,097	
	10.7	175	1	7	175	N/A	Total Statistics - Capital - Square Feet	40,733	2,580	43,313	
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations - Square Feet	38,107	2,580	40,687	
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping - Square Feet	37,964	2,580	40,544	
							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
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1902879471		35
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>											
30	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	86,017	(1)	86,016	
31	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	67,423	(748)	66,675	

Provider Name							Fiscal Period		Provider NPI		Adjustments
SKYLINE HEALTHCARE CENTER-SAN JOSE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1902879471		35
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 OTHER MATTERS</u>											
32	N/A	N/A	N/A	1	14	N/A	Overpayments	\$0			
							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / CCR, Title 22, Section 51476 W&I Code 14124.2(b)		\$49,668		
33							To recover Medi-Cal 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)		44,122		
34							To recover Medi-Cal 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)		761		
35							To recover overpayments for supplies included in the Medi-Cal per-diem. Medi-Cal per-diem. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761, 51511, and 51458.1		74 \$94,625	\$94,625	