

**REPORT
ON THE
RATE SETTING AUDIT**

**SHASTA VIEW NURSING CENTER
WEED, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1497820021**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Long Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 23, 2013

Michelle Lewis
Accounting Supervisor
Foresight Management Services, LLC
56343 Via Serbelloni
Macomb, MI 48042

SHASTA VIEW NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1497820021
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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.

Michelle Lewis
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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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility No.:
206471079

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,601,200	\$ 90.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 431,519	\$ 24.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 417,782	\$ 23.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 341,128	\$ 19.22
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,812	\$ 1.17
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,338	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 24,605	\$ 1.39
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 215,842	\$ 12.16
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 422,137	\$ 23.78
11	Cost of Routine Service/Audited Total Costs	\$ 3,490,696	\$ 3,487,364	\$ 196.45
12	Total Patient Days (Adj 3)	17,763	17,752	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 196.52	\$ 196.45	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 4)	14,835	14,904	
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:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility No.:
206471079

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:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility No.:
206471079

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 44,684	\$ 44,684		
160	Activities	68,445		\$ 68,445	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	1,488,071	44,684	68,445	1,601,200 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,601,200	\$ 44,684	\$ 68,445	\$ 1,601,200

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SHASTA VIEW NURSING CENTER

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 36,055	\$ 36,055										
010	Housekeeping	70,843	-	\$ 70,843									
060	Laundry and Linen	70,555	677	1,330	\$ 72,562								
065	Dietary	166,636	1,647	3,237	0	\$ 171,521							
155	Social Services	N/A	475	933	0	0	\$ 1,408						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	392	770	0	0	0	0		\$ 1,162	\$ 1,162		
166	Medical Records	32,508	534	1,050	0	0	0	0		34,092		\$ 34,092	
170	Inservice Education - Nursing	62,176	0	0	0	0	0	0	\$ 62,176				
ANCILLARY SERVICES													
075	Patient Supplies		457	898	0	0	0	0	0	1,355	33	965	\$ 2,354
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		712	1,400	0	0	0	0	0	2,112	46	1,349	3,507
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	24	705	729
083	Speech Pathology		0	0	0	0	0	0	0	0	9	250	259
085	Pharmacy		0	0	0	0	0	0	0	0	12	344	356
090	Laboratory		0	0	0	0	0	0	0	0	0	5	5
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	0	4	4
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		31,160	61,225	72,562	171,521	1,408	0	62,176	400,051	1,037	30,431	431,519 *
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	0	0	0	0	0	0	0	1	39	41
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 438,773	\$ 36,055	\$ 70,843	\$ 72,562	\$ 171,521	\$ 1,408	\$ -	\$ 62,176	\$ 403,519	\$ 1,162	\$ 34,092	\$ 438,773

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SHASTA VIEW NURSING CENTER

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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	\$ 175,945	\$ 175,945										
010	Housekeeping	17,570	0	\$ 17,570									
060	Laundry and Linen	4,785	3,303	330	\$ 8,418								
065	Dietary	150,157	8,040	803	0	\$ 158,999							
155	Social Services	660	2,318	231	0	0	\$ 3,209						
160	Activities	8,791	0	0	0	0	0	\$ 8,791					
165	Administration	N/A	1,912	191	0	0	0	0		\$ 2,103	\$ 2,103		
166	Medical Records	0	2,607	260	0	0	0	0		2,868		\$ 2,868	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	79,237	2,231	223	0	0	0	0	0	81,691	60	81	\$ 81,831
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	109,351	3,477	347	0	0	0	0	0	113,175	83	113	113,371
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	64,132	0	0	0	0	0	0	0	64,132	43	59	64,235
083	Speech Pathology	22,752	0	0	0	0	0	0	0	22,752	15	21	22,788
085	Pharmacy	31,335	0	0	0	0	0	0	0	31,335	21	29	31,385
090	Laboratory	431	0	0	0	0	0	0	0	431	0	0	432
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	338	0	0	0	0	0	0	0	338	0	0	339
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	66,685	152,058	15,185	8,418	158,999	3,209	8,791	0	413,345	1,877	2,560	417,782 *
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	3,565	0	0	0	0	0	0	0	3,565	2	3	3,571
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 735,734	\$ 175,945	\$ 17,570	\$ 8,418	\$ 158,999	\$ 3,209	\$ 8,791	\$ -	\$ 730,763	\$ 2,103	\$ 2,868	\$ 735,734

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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)	\$ 353,573	94%							
	Property Tax (line 40)	21,571	6%	\$ 375,144						
005	Plant Operations and Maintenance			16,760	\$ 16,760					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			6,727	315	0	\$ 7,042			
065	Dietary			16,376	766	0	0	\$ 17,142		
155	Social Services			4,721	221	0	0	0	\$ 4,942	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			3,895	182	0	0	0	0	0
166	Medical Records			5,311	248	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,544	212	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,082	331	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	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			309,728	14,484	0	7,042	17,142	4,942	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 375,144	100%	\$ 375,144	\$ 16,760	\$ -	\$ 7,042	\$ 17,142	\$ 4,942	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 353,573	94%							
	Property Tax (line 40)	21,571	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,077	\$ 4,077				
166	Medical Records				5,560		\$ 5,560			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,756	115	157	\$ 5,029	\$ 4,740	\$ 289
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,413	161	220	7,794	7,346	448
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	84	115	199	188	11
083	Speech Pathology			0	0	30	41	71	67	4
085	Pharmacy			0	0	41	56	97	92	6
090	Laboratory			0	0	1	1	1	1	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	1	1	1	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			0	353,338	3,639	4,962	361,940	341,128	20,812
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	0	5	6	11	10	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 375,144	100%	\$ -	\$ 365,508	\$ 4,077	\$ 5,560	\$ 375,144	\$ 353,573	\$ 21,571

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SHASTA VIEW NURSING CENTER

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 14,370												
055	Interest - Other	32,818												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	425,743												
	Total Costs Allocable as Administration	472,931	63%											
167	CDPH Licensing Fees	13,823	2%											
168	Professional Liability Insurance	27,566	4%											
169	Quality Assurance Fees	241,814	32%											
174	Caregiver Training	0	0%											
	Total	756,134	100%						\$ 756,134					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,355	\$ 81,691	\$ 4,756	\$ 87,802	21,409	\$ 13,391	\$ 391	\$ 781	\$ 6,847	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,112	113,175	7,413	122,700	29,919	18,713	547	1,091	9,568	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	64,132	0	64,132	15,638	9,781	286	570	5,001	0
083	Speech Pathology			0	0	22,752	0	22,752	5,548	3,470	101	202	1,774	0
085	Pharmacy			0	0	31,335	0	31,335	7,641	4,779	140	279	2,443	0
090	Laboratory			0	0	431	0	431	105	66	2	4	34	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	338	0	338	82	52	2	3	26	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,601,200	400,051	413,345	353,338	2,767,934	674,923	422,137	12,338	24,605	215,842	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	0	3,565	0	3,565	869	544	16	32	278	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 756,134		\$ 1,601,200	\$ 403,519	\$ 730,763	\$ 365,508	\$ 3,100,990	\$ 756,134					
	Total Administrative Costs							\$ 756,134		\$ 472,931	\$ 13,823	\$ 27,566	\$ 241,814	\$ -
	Unit Cost Multiplier							0.24383635						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 35,254	\$ 4,971	\$ 9,636	\$ 49,861							
	TOTAL FACILITY COSTS							\$ 3,906,985						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SHASTA VIEW NURSING CENTER

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	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	568									
010	Housekeeping										
060	Laundry and Linen	228	228	228							
065	Dietary	555	555	555							
155	Social Services	160	160	160							
160	Activities										
165	Administration	132	132	132							
166	Medical Records	180	180	180							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	154	154	154						87,802	87,802
077	Specialized Support Surfaces									0	0
080	Physical Therapy	240	240	240						122,700	122,700
081	Respiratory Therapy									0	0
082	Occupational Therapy									64,132	64,132
083	Speech Pathology									22,752	22,752
085	Pharmacy									31,335	31,335
090	Laboratory									431	431
095	Home Health Services									0	0
100	Other Ancillary Services									338	338
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,497	10,497	10,497	177,380	53,214	1,554,756	1,554,756	1,554,756	2,767,934	2,767,934
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									3,565	3,565
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,714	12,146	12,146	177,380	53,214	1,554,756	1,554,756	1,554,756	3,100,990	3,100,990
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 44,684	\$ 68,445			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.028740201	0.044022985			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 36,055	\$ 70,843	\$ 72,562	\$ 171,521	\$ 1,408	\$ -	\$ 62,176	\$ 1,162	\$ 34,092
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.96846699	5.83261979	0.40907457	3.22322327	0.00090572	0.00000000	0.03999084	0.00037464	0.01099397
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 175,945	\$ 17,570	\$ 8,418	\$ 158,999	\$ 3,209	\$ 8,791	\$ -	\$ 2,103	\$ 2,868
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.48583896	1.44656677	0.04745512	2.98792583	0.00206411	0.00565426	0.00000000	0.00067820	0.00092481
	TOTAL CAPITAL COSTS - SCH. 5	\$ 375,144	\$ 16,760	\$ -	\$ 7,042	\$ 17,142	\$ 4,942	\$ -	\$ -	\$ 4,077	\$ 5,560
	UNIT COST MULTIPLIER (CAPITAL COSTS)	29.50637093	1.37984676	0.00000000	0.03970040	0.32213047	0.00317850	0.00000000	0.00000000	0.00131474	0.00179282

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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	\$ 26,383	\$ 0	\$ 26,383	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,672	0	9,672	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	175,945	0	175,945	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 212,000	\$ 0	\$ 212,000	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 51,150	\$ 0	\$ 51,150	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,693	0	19,693	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,570	0	17,570	(Sch 4)
010		Housekeeping - Total	6300	\$ 88,413	\$ 0	\$ 88,413	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,885	0	1,885	(Sch 5)
025		Depreciation: Equipment	7140	19,862	0	19,862	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,265	0	2,265	(Sch 5)
035		Leases and Rentals	7200	329,561	0	329,561	(Sch 5)
040		Property Taxes	7300	21,571	0	21,571	(Sch 5)
045		Property Insurance	7400	14,370	0	14,370	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 32,818	\$ 0	\$ 32,818	(Sch 6)
057		Subtotal 005 - 055		\$ 722,745	\$ 0	\$ 722,745	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 54,058	\$ 0	\$ 54,058	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,497	0	16,497	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	4,785	0	4,785	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,340	\$ 0	\$ 75,340	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 122,788	\$ 0	\$ 122,788	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,848	0	43,848	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	150,157	0	150,157	(Sch 4)
065		Dietary - Total	6500	\$ 316,793	\$ 0	\$ 316,793	
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	79,237	0	79,237	(Sch 4)
075		Patient Supplies - Total	8100	\$ 79,237	\$ 0	\$ 79,237	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	109,351	0	109,351	(Sch 4)
080		Physical Therapy - Total	8200	\$ 109,351	\$ 0	\$ 109,351	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	64,132	0	64,132	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 64,132	\$ 0	\$ 64,132	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	22,752	0	22,752	(Sch 4)
083		Speech Pathology - Total	8280	\$ 22,752	\$ 0	\$ 22,752	
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	31,335	0	31,335	(Sch 4)
085		Pharmacy - Total	8300	\$ 31,335	\$ 0	\$ 31,335	
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	431	0	431	(Sch 4)
090		Laboratory - Total	8400	\$ 431	\$ 0	\$ 431	
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	338	0	338	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 338	\$ 0	\$ 338	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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		\$ 307,576	\$ 0	\$ 307,576	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,061,507	\$ 0	\$ 1,061,507	(Sch 2)
105	.20-.39	Fringe Benefits	6110	366,113	0	366,113	(Sch 2)
105	.49	Agency Staff	6110	60,451	0	60,451	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	66,685	0	66,685	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,554,756	\$ 0	\$ 1,554,756	
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:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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	3,565	0	3,565 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,565	\$ 0	\$ 3,565
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,558,321	\$ 0	\$ 1,558,321
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 32,704	\$ 0	\$ 32,704 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,980	0	11,980 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	660	0	660 (Sch 4)
155		Social Services - Total	6600	\$ 45,344	\$ 0	\$ 45,344

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHASTA VIEW NURSING CENTER

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

Provider NPI:
1497820021

OSHPD Facility Number:
206471079

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	\$ 51,293	\$ 0	\$ 51,293	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,152	0	17,152	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,791	0	8,791	(Sch 4)
160		Activities - Total	6700	\$ 77,236	\$ 0	\$ 77,236	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 125,185	\$ 0	\$ 125,185	(Sch 6)
165	.20-.39	Fringe Benefits	6900	51,807	0	51,807	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	248,751	0	248,751	(Sch 6)
165		Administration - Total	6900	\$ 425,743	\$ 0	\$ 425,743	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 24,799	\$ 0	\$ 24,799	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,709	0	7,709	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 32,508	\$ 0	\$ 32,508	
167		CDPH Licensing Fees	6900	\$ 13,823	\$ 0	\$ 13,823	(Sch 6)
168		Professional Liability Insurance	6900	\$ 27,566	\$ 0	\$ 27,566	(Sch 6)
169		Quality Assurance Fees	6900	\$ 241,814	\$ 0	\$ 241,814	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 45,317	\$ 0	\$ 45,317	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,859	0	16,859	(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	\$ 62,176	\$ 0	\$ 62,176	
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		\$ 926,210	\$ 0	\$ 926,210	
200		Total		\$ 3,906,985	\$ 0	\$ 3,906,985	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 140,517	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
SHASTA VIEW NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1497820021		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$140,517	\$140,517		

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA VIEW NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1497820021		4
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>											
2	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	568	(568)	0	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	12,714	(568)	12,146	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	12,714	(568)	12,146	
							To adjust reported square footage statistics in order to properly allocate indirect costs.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SHASTA VIEW NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497820021	4		
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 PATIENT DAYS</u>											
3	4.1	5	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	17,763	(11)	17,752	
4	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility 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 October 31, 2012 Report Date: November 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	14,835	69	14,904	