APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

PACIFIC CARE NURSING CENTER
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1518954122

FISCAL PERIOD ENDED
DECEMBER 31, 2011

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

Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Nancy Nguyen

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

TOBY DOUGLAS
Director

EDMUND G. BROWN JR.
Governor

March 24, 2014

Reza Amini, Administrator
Pacific Care Nursing Center
3355 Pacific Place
Long Beach, CA 90806

In the Matter of:

PROVIDER: PACIFIC CARE NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1518954122
FISCAL PERIOD ENDED: DECEMBER 31, 2011
CASE NO.: NF14-1211-622K-CBM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated March 10, 2014, the following revisions are made to the Medi-Cal audit report dated March 28, 2013.

SUMMARY OF REVISIONS

ADULT SUBACUTE	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 3,559,854	$ 333.10
Revision	124,180	11.62
Revised Cost and Cost Per Day	$ 3,684,034	$ 344.72

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Enclosure
Certified

cc: Eddi Uppal
Axiom Healthcare Group
9534 Topanga Canyon Boulevard
Chatsworth, CA 91311

Sim Mandelbaum
US Skilled Serve
4115 East Broadway
Long Beach, CA 90803

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility No.:
206190593

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 2,477,660	$ 102.51
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 515,619	$ 21.33
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 461,328	$ 19.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 42,340	$ 1.75
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 30,614	$ 1.27
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 12,088	$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 43,205	$ 1.79
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 235,709	$ 9.75
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 378,975	$ 15.68
11	Cost of Routine Service/Audited Total Costs	$ 4,197,538	$ 4,197,538.44	$ 173.66
12	Total Patient Days (Rev)	24,171	24,171	
13	Cost Per Patient Day (Cost Divided by Days)	$ 173.66	$ 173.66	
14	Overpayments (Rev)	$ 1,312	$ 1,312	
15	Medi-Cal Days (Rev)	20,589	20,589	
16	Medi-Cal Managed Care Days (Rev)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 2,410,608	$ 225.56 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 202,936	$ 18.99 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 443,328	$ 41.48 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 22,719	$ 2.13 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 16,427	$ 1.54 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 10,609	$ 0.99 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 37,920	$ 3.55 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 206,874	$ 19.36 *
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	$ 332,613	$ 31.12 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 3,559,854	$ 3,684,034	$ 344.72 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	10,687	10,687	
41	Cost Per Patient Day (Cost Divided by Days)	$ 333.10	$ 344.72	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility No.:
206190593

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility No.:
206190593

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 53,681	$ 53,681			
160	Activities	75,912		$ 75,912		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	26,593	0	0	26,593	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	98,446	0	0	98,446	***
081	Respiratory Therapy	563,581	0	0	563,581	***
082	Occupational Therapy	82,369	0	0	82,369	***
083	Speech Pathology	9,862	0	0	9,862	***
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	2,404,551	30,284	42,825	2,477,660	*
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	1,747,790	23,397	33,087	1,804,274	**
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	$ 5,062,785	$ 53,681	$ 75,912	$ 5,062,785	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: PACIFIC CARE NURSING CENTER
Provider NPI: 1518954122
OSHPD Facility Number: 206190593
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	$ 83,451	$ 83,451											
010	Housekeeping	107,390	95	$ 107,485										
060	Laundry and Linen	137,011	5,209	6,717	$ 148,938									
065	Dietary	258,452	8,764	11,301	0	$ 278,518								
155	Social Services	N/A	615	792	0	0	$ 1,407							
160	Activities	N/A	7,091	9,143	0	0	0	$ 16,234						
165	Administration	N/A	4,671	6,022	0	0	0	0		$ 10,693	$ 10,693			
166	Medical Records	75,516	945	1,219	0	0	0	0		77,681		$ 77,681		
170	Inservice Education - Nursing	72,792	378	488	0	0	0	0	$ 73,658					
	ANCILLARY SERVICES													
075	Patient Supplies		1,484	1,914	0	0	0	0	0	3,398	203	1,472	$ 5,074	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	51	368	419	***
080	Physical Therapy		742	957	0	0	0	0	0	1,699	158	1,150	3,008	***
081	Respiratory Therapy		945	1,219	0	0	0	0	0	2,165	879	6,385	9,429	***
082	Occupational Therapy		742	957	0	0	0	0	0	1,699	133	968	2,801	***
083	Speech Pathology		742	957	0	0	0	0	0	1,699	47	342	2,089	***
085	Pharmacy		378	488	0	0	0	0	0	866	301	2,190	3,357	***
090	Laboratory		0	0	0	0	0	0	0	0	20	147	167	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services		0	0	0	0	0	0	0	0	8	60	68	***
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		32,519	41,932	103,455	242,275	794	9,159	41,553	471,687	5,316	38,616	515,619	*
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		16,153	20,829	45,483	36,242	613	7,076	32,104	158,500	3,555	25,829	187,885	**
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		1,891	2,438	0	0	0	0	0	4,329	20	147	4,496	
145	Other Nonreimbursable		85	110	0	0	0	0	0	195	1	6	202	
	TOTAL	$ 734,612	$ 83,451	$ 107,485	$ 148,938	$ 278,518	$ 1,407	$ 16,234	$ 73,658	$ 646,238	$ 10,693	$ 77,681	$ 734,612	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: PACIFIC CARE NURSING CENTER
Provider NPI: 1518954122
OSHPD Facility Number: 206190593
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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 179,236	$ 179,236											
010	Housekeeping	32,443	203	$ 32,646										
060	Laundry and Linen	11,004	11,189	2,040	$ 24,233									
065	Dietary	170,337	18,824	3,433	0	$ 192,594								
155	Social Services	620	1,320	241	0	0	$ 2,181							
160	Activities	4,872	15,230	2,777	0	0	0	$ 22,879						
165	Administration	N/A	10,031	1,829	0	0	0	0		$ 11,861	$ 11,861			
166	Medical Records	4,208	2,031	370	0	0	0	0		6,609		$ 6,609		
170	Inservice Education - Nursing	0	812	148	0	0	0	0	$ 960					
	ANCILLARY SERVICES													
075	Patient Supplies	96,452	3,188	581	0	0	0	0	0	100,221	225	125	$ 100,572	***
077	Specialized Support Surfaces	33,114	0	0	0	0	0	0	0	33,114	56	31	33,202	***
080	Physical Therapy	300	1,594	291	0	0	0	0	0	2,185	176	98	2,458	***
081	Respiratory Therapy	4,351	2,031	370	0	0	0	0	0	6,752	975	543	8,270	***
082	Occupational Therapy	0	1,594	291	0	0	0	0	0	1,885	148	82	2,115	***
083	Speech Pathology	16,260	1,594	291	0	0	0	0	0	18,145	52	29	18,226	***
085	Pharmacy	194,428	812	148	0	0	0	0	0	195,388	334	186	195,909	***
090	Laboratory	13,175	0	0	0	0	0	0	0	13,175	22	12	13,210	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services	5,392	0	0	0	0	0	0	0	5,392	9	5	5,406	***
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	170,522	69,844	12,736	16,833	167,532	1,230	12,907	542	452,147	5,896	3,285	461,328	*
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	241,727	34,694	6,326	7,400	25,061	950	9,972	419	326,550	3,944	2,197	332,691	**
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	1,378	4,061	741	0	0	0	0	0	6,180	22	13	6,215	
145	Other Nonreimbursable	0	183	33	0	0	0	0	0	216	1	1	217	
	TOTAL	$ 1,179,819	$ 179,236	$ 32,646	$ 24,233	$ 192,594	$ 2,181	$ 22,879	$ 960	$ 1,161,349	$ 11,861	$ 6,609	$ 1,179,819	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 69,049	58%							
	Property Tax (line 40)	49,926	42%	$ 118,975						
005	Plant Operations and Maintenance			936	$ 936					
010	Housekeeping			134	1	$ 135				
060	Laundry and Linen			7,369	58	8	$ 7,436			
065	Dietary			12,397	98	14	0	$ 12,509		
155	Social Services			869	7	1	0	0	$ 877	
160	Activities			10,030	80	11	0	0	0	$ 10,121
165	Administration			6,606	52	8	0	0	0	0
166	Medical Records			1,337	11	2	0	0	0	0
170	Inservice Education - Nursing			535	4	1	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,100	17	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,050	8	1	0	0	0	0
081	Respiratory Therapy			1,337	11	2	0	0	0	0
082	Occupational Therapy			1,050	8	1	0	0	0	0
083	Speech Pathology			1,050	8	1	0	0	0	0
085	Pharmacy			535	4	1	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			45,997	365	53	5,165	10,882	495	5,710
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			22,848	181	26	2,271	1,628	382	4,411
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,675	21	3	0	0	0	0
145	Other Nonreimbursable			120	1	0	0	0	0	0
	TOTAL	$ 118,975	100%	$ 118,975	$ 936	$ 135	$ 7,436	$ 12,509	$ 877	$ 10,121

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

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 58% Of Total	Property Tax 42% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 69,049	58%								
	Property Tax (line 40)	49,926	42%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 6,666	$ 6,666					
166	Medical Records				1,349		$ 1,349				
170	Inservice Education - Nursing			$ 540							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,119	126	26	$ 2,271	$ 1,318	$ 953	***
077	Specialized Support Surfaces			0	0	32	6	38	22	16	***
080	Physical Therapy			0	1,059	99	20	1,178	684	494	***
081	Respiratory Therapy			0	1,349	548	111	2,008	1,166	843	***
082	Occupational Therapy			0	1,059	83	17	1,159	673	486	***
083	Speech Pathology			0	1,059	29	6	1,095	635	459	***
085	Pharmacy			0	540	188	38	766	444	321	***
090	Laboratory			0	0	13	3	15	9	6	***
095	Home Health Services			0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	5	1	6	4	3	***
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			305	68,970	3,314	671	72,955	42,340	30,614	*
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			235	31,983	2,217	449	34,648	20,109	14,540	**
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	2,699	13	3	2,714	1,575	1,139	
145	Other Nonreimbursable			0	121	1	0	122	71	51	
	TOTAL	$ 118,975	100%	$ 540	$ 110,959	$ 6,666	$ 1,349	$ 118,975	$ 69,049	$ 49,926	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: PACIFIC CARE NURSING CENTER
Provider NPI: 1518954122
OSHPD Facility Number: 206190593
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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 9,737													
055	Interest - Other	49,090													
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	703,535													
	Total Costs Allocable as Administration	762,362	57%												
167	CDPH Licensing Fees	24,316	2%												
168	Professional Liability Insurance	86,914	6%												
169	Quality Assurance Fees	474,163	35%												
174	Caregiver Training	0	0%												
	Total	1,347,755	100%						$ 1,347,755						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 26,593	$ 3,398	$ 100,221	$ 2,119	$ 132,332	25,547	$ 14,451	$ 461	$ 1,647	$ 8,988	$ -	***
077	Specialized Support Surfaces			0	0	33,114	0	33,114	6,393	3,616	115	412	2,249	0	***
080	Physical Therapy			98,446	1,699	2,185	1,059	103,389	19,959	11,290	360	1,287	7,022	0	***
081	Respiratory Therapy			563,581	2,165	6,752	1,349	573,847	110,782	62,664	1,999	7,144	38,975	0	***
082	Occupational Therapy			82,369	1,699	1,885	1,059	87,012	16,798	9,502	303	1,083	5,910	0	***
083	Speech Pathology			9,862	1,699	18,145	1,059	30,765	5,939	3,360	107	383	2,090	0	***
085	Pharmacy			0	866	195,388	540	196,794	37,991	21,490	685	2,450	13,366	0	***
090	Laboratory			0	0	13,175	0	13,175	2,543	1,439	46	164	895	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	5,392	0	5,392	1,041	589	19	67	366	0	***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,477,660	471,687	452,147	68,970	3,470,464	669,977	378,975	12,088	43,205	235,709	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			1,804,274	158,500	326,550	31,983	2,321,307	448,131	253,487	8,085	28,899	157,660	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	4,329	6,180	2,699	13,208	2,550	1,442	46	164	897	0	
145	Other Nonreimbursable			0	195	216	121	532	103	58	2	7	36	0	
	SUBTOTAL	$ 1,347,755		$ 5,062,785	$ 646,238	$ 1,161,349	$ 110,959	$ 6,981,332	$ 1,347,755						
	Total Administrative Costs							$ 1,347,755		$ 762,362	$ 24,316	$ 86,914	$ 474,163	$ -	
	Unit Cost Multiplier							0.19305127							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 88,374	$ 18,470	$ 8,016	$ 114,859							
	TOTAL FACILITY COSTS							$ 8,443,946							

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name: PACIFIC CARE NURSING CENTER
Provider NPI: 1518954122
OSHPD Facility Number: 206190593
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	140									
010	Housekeeping	20	20								
060	Laundry and Linen	1,102	1,102	1,102							
065	Dietary	1,854	1,854	1,854							
155	Social Services	130	130	130							
160	Activities	1,500	1,500	1,500							
165	Administration	988	988	988							
166	Medical Records	200	200	200							
170	Inservice Education - Nursing	80	80	80							
	ANCILLARY SERVICES										
075	Patient Supplies	314	314	314						132,332	132,332
077	Specialized Support Surfaces	0	0	0						33,114	33,114
080	Physical Therapy	157	157	157						103,389	103,389
081	Respiratory Therapy	200	200	200						573,847	573,847
082	Occupational Therapy	157	157	157						87,012	87,012
083	Speech Pathology	157	157	157						30,765	30,765
085	Pharmacy	80	80	80						196,794	196,794
090	Laboratory									13,175	13,175
095	Home Health Services									0	0
100	Other Ancillary Services									5,392	5,392
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,879	6,879	6,879	118,155	70,893	2,575,073	2,575,073	2,575,073	3,470,464	3,470,464
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	3,417	3,417	3,417	51,945	10,605	1,989,517	1,989,517	1,989,517	2,321,307	2,321,307
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	400	400	400						13,208	13,208
145	Other Nonreimbursable	18	18	18						532	532
	TOTAL STATISTICS	17,793	17,653	17,633	170,100	81,498	4,564,590	4,564,590	4,564,590	6,981,332	6,981,332
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 53,681	$ 75,912			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.011760311	0.016630628			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 83,451	$ 107,485	$ 148,938	$ 278,518	$ 1,407	$ 16,234	$ 73,658	$ 10,693	$ 77,681
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.72729848	6.09564714	0.87559016	3.41747946	0.00030824	0.00355660	0.01613679	0.00153167	0.01112690
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 179,236	$ 32,646	$ 24,233	$ 192,594	$ 2,181	$ 22,879	$ 960	$ 11,861	$ 6,609
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.15328839	1.85141869	0.14246436	2.36317121	0.00047772	0.00501229	0.00021040	0.00169891	0.00094666
	TOTAL CAPITAL COSTS - SCH. 5	$ 118,975	$ 936	$ 135	$ 7,436	$ 12,509	$ 877	$ 10,121	$ 540	$ 6,666	$ 1,349
	UNIT COST MULTIPLIER (CAPITAL COSTS)	6.68661833	0.05302932	0.00764436	0.04371262	0.15349431	0.00019216	0.00221727	0.00011826	0.00095488	0.00019330

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISION 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 72,188	$ 0	$ 72,188	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,263	0	11,263	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	179,236	0	179,236	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 262,687	$ 0	$ 262,687	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 87,398	$ 0	$ 87,398	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,992	0	19,992	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,443	0	32,443	(Sch 4)
010		Housekeeping - Total	6300	$ 139,833	$ 0	$ 139,833	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 54,687	$ 0	$ 54,687	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	14,362	0	14,362	(Sch 5)
040		Property Taxes	7300	49,926	0	49,926	(Sch 5)
045		Property Insurance	7400	9,737	0	9,737	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 49,090	$ 0	$ 49,090	(Sch 6)
057		**Subtotal 005 - 055**		$ 580,322	$ 0	$ 580,322	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 112,990	$ 0	$ 112,990	(Sch 3)
060	.20-.39	Fringe Benefits	6400	24,021	0	24,021	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,004	0	11,004	(Sch 4)
060		Laundry and Linen - Total	6400	$ 148,015	$ 0	$ 148,015	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 214,133	$ 0	$ 214,133	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,319	0	44,319	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	170,337	0	170,337	(Sch 4)
065		Dietary - Total	6500	$ 428,789	$ 0	$ 428,789	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 22,937	$ 0	$ 22,937	(Sch 2)
075	.20-.39	Fringe Benefits	8100	3,656	0	3,656	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	96,452	0	96,452	(Sch 4)
075		Patient Supplies - Total	8100	$ 123,045	$ 0	$ 123,045	
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	33,114	0	33,114	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 33,114	$ 0	$ 33,114	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISION 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 83,089	$ 0	$ 83,089	(Sch 2)
080	.20-.39	Fringe Benefits	8200	15,357	0	15,357	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	300	0	300	(Sch 4)
080		Physical Therapy - Total	8200	$ 98,746	$ 0	$ 98,746	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 460,766	$ 0	$ 460,766	(Sch 2)
081	.20-.39	Fringe Benefits	8220	102,815	0	102,815	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	4,351	0	4,351	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 567,932	$ 0	$ 567,932	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 68,212	$ 0	$ 68,212	(Sch 2)
082	.20-.39	Fringe Benefits	8250	14,157	0	14,157	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 82,369	$ 0	$ 82,369	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 7,345	$ 0	$ 7,345	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,517	0	2,517	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	16,260	0	16,260	(Sch 4)
083		Speech Pathology - Total	8280	$ 26,122	$ 0	$ 26,122	
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	194,428	0	194,428	(Sch 4)
085		Pharmacy - Total	8300	$ 194,428	$ 0	$ 194,428	
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	13,175	0	13,175	(Sch 4)
090		Laboratory - Total	8400	$ 13,175	$ 0	$ 13,175	
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	5,392	0	5,392	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 5,392	$ 0	$ 5,392	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISION 8A-1	AS REVISED	
					0		(Sch 2)
					0	0	(Sch 2)
					0	0	(Sch 2)
					0	0	(Sch 4)
					0		(Sch 2)
					0	0	(Sch 2)
					0	0	(Sch 2)
					0	0	(Sch 4)
105							
					0		(Sch 2)
					0	443,313	(Sch 2)
					0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	170,522	(Sch 4)
105		Skilled Nursing Care - Total	6110				
					0		
					0	0	
					0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total					(Sch 2)
					0		
					0	0	
					0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total					(Sch 2)
					0		
					0	0	
					0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total					(Sch 2)
					0		(Sch 2)
					0	286,539	(Sch 2)
					0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	241,727	(Sch 4)
125							
					0		(Sch 2)
					0	0	(Sch 2)
					0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126							

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISION 8A-1	AS REVISED	
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	1,378	0	1,378	(Sch 4)
140		Beauty and Barber - Total	8900	$ 1,378	$ 0	$ 1,378	
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**		$ 4,565,968	$ 0	$ 4,565,968	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 39,898	$ 0	$ 39,898	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,783	0	13,783	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	620	0	620	(Sch 4)
155		Social Services - Total	6600	$ 54,301	$ 0	$ 54,301	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISION 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 61,501	$ 0	$ 61,501	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,411	0	14,411	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,872	0	4,872	(Sch 4)
160		Activities - Total	6700	$ 80,784	$ 0	$ 80,784	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 337,742	$ 0	$ 337,742	(Sch 6)
165	.20-.39	Fringe Benefits	6900	95,897	0	95,897	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	269,896	0	269,896	(Sch 6)
165		Administration - Total	6900	$ 703,535	$ 0	$ 703,535	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 60,124	$ 0	$ 60,124	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,392	0	15,392	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,208	0	4,208	(Sch 4)
166		Medical Records - Total	6900	$ 79,724	$ 0	$ 79,724	
167		CDPH Licensing Fees	6900	$ 24,316	$ 0	$ 24,316	(Sch 6)
168		Professional Liability Insurance	6900	$ 86,914	$ 0	$ 86,914	(Sch 6)
169		Quality Assurance Fees	6900	$ 474,163	$ 0	$ 474,163	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 55,053	$ 0	$ 55,053	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,739	0	17,739	(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	$ 72,792	$ 0	$ 72,792	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,576,529	$ 0	$ 1,576,529	
200		**Total**		**$ 8,443,946**	**$ 0**	**$ 8,443,946**	

210	0.24	Total Facility Group Health Insurance * (Rev)	6900		$ 109,392

* For informational purposes only, this amount is included in various cost centers above.

Provider Name: PACIFIC CARE NURSING CENTER

Provider NPI: 1518954122

OSHPD Facility Number: 206190593

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

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: PACIFIC CARE NURSING CENTER
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Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

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Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: PACIFIC CARE NURSING CENTER

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Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

SUMMARY OF REVISED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility No:
206190593

LINE NO.	DESCRIPTION	AS AUDITED	AS REVISED	REVISED SUBACUTE CARE COST PER PATIENT DAY
	SUBACUTE CARE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ N/A	$ 1,804,274	$ 168.83
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ N/A	$ 187,885	$ 17.58
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	$ N/A	$ 332,691	$ 31.13
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ N/A	$ 20,109	$ 1.88
5	Property Taxes (Sch. 5, Ln. 125)	$ N/A	$ 14,540	$ 1.36
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	$ N/A	$ 8,085	$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 125)	$ N/A	$ 28,899	$ 2.70
8	Quality Assurance Fees (Sch. 6, Ln. 125)	$ N/A	$ 157,660	$ 14.75
9	Caregiver Training (Sch. 6. Ln. 125)	$ N/A	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	$ N/A	$ 253,487	$ 23.72
11	Cost of Routine Service/Audited Total Routine Costs	$ 2,807,630	$ 2,807,630	$ 262.71
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 262.71	$ 262.71	
	SUBACUTE CARE ANCILLARY			
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	$ N/A	$ 606,334	$ 56.74
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	$ N/A	$ 15,051	$ 1.41
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	$ N/A	$ 110,637	$ 10.35
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	$ N/A	$ 2,610	$ 0.24
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	$ N/A	$ 1,887	$ 0.18
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	$ N/A	$ 2,524	$ 0.24
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	$ N/A	$ 9,021	$ 0.84
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	$ N/A	$ 49,214	$ 4.61
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	$ N/A	$ 0	$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	$ N/A	$ 79,126	$ 7.40
23	Cost of Ancillary Service/Audited Total Ancillary Costs	$ 752,224	$ 876,404	$ 82.01
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 70.39	$ 82.01	
	SUBACUTE CARE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ N/A	$ 2,410,608	$ 225.56
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ N/A	$ 202,936	$ 18.99
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	$ N/A	$ 443,328	$ 41.48
28	Cost of Capital Related (Line 4 + Line 16)	$ N/A	$ 22,719	$ 2.13
29	Property Taxes (Line 5 + Line 17)	$ N/A	$ 16,427	$ 1.54
30	CDPH Licensing Fees (Line 6 + Line 18)	$ N/A	$ 10,609	$ 0.99
31	Professional Liability Insurance (Line 7 + Line 19)	$ N/A	$ 37,920	$ 3.55
32	Quality Assurance Fees (Line 8 + Line 20)	$ N/A	$ 206,874	$ 19.36
33	Caregiver Training (Line 9 + Line 21)	$ N/A	$ 0	$ 0.00
34	Cost of Administration (Line 10 + Line 22)	$ N/A	$ 332,613	$ 31.12
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 3,559,854	$ 3,684,034	$ 344.72
36	Total Patient Days (Rev)	10,687	10,687	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 333.10	$ 344.72	
38	Medi-Cal Overpayments (Rev)	$	$ 0	
39	Medi-Cal Credit Balances (Rev)	$	$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	$ 0	$ 0	
	GENERAL INFORMATION			
41	Contracted Number of Subacute Care Beds (Rev)	33	33	
42	Total Licensed Nursing Facility Beds (Rev)	66	66	
43	Total Licensed Capacity (All levels) (Rev)	99	99	
44	Total Medi-Cal Subacute Care Patient Days (Rev)	9,208	9,208	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Rev)	$ N/A	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ N/A	$ 22,719	
47	Total Capital Related Cost (Line 45 + Line 46)	$ 0	$ 22,719	

	VENTILATOR / NONVENTILATOR	AUDITED COSTS (Rev)	AUDITED TOTAL DAYS (Rev)	AUDITED MEDI-CAL DAYS (Rev
48	Ventilator (Equipment Cost Only)	$ 34,041	7,061	6,306
49	Nonventilator	N/A	3,626	N/A
50	TOTAL	$ N/A	10,687	N/A

* (To Schedule 1)

SUMMARY OF REVISED TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Rev)	SUBACUTE CARE ANCILLARY COST *
	PATIENT SUPPLIES					
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	$ 26,593				$ 24,743
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	5,074				4,721
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	100,572				93,576
4	Cost of Capital Related (Sch. 5, Ln. 75)	1,318				1,226
5	Property Taxes (Sch. 5, Ln. 75)	953				887
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	461				429
7	Professional Liability Insurance (Sch. 6, Ln. 75)	1,647				1,533
8	Quality Assurance Fees (Sch. 6, Ln. 75)	8,988				8,363
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	14,451				13,446
11	Total Patient Supplies Ancillary Service	$ 160,055	$ 219,014	0.730800	$ 203,781	$ 148,923
	SPECIALIZED SUPPORT SURFACES					
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	$ 0				$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	419				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	33,202				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	22				0
16	Property Taxes (Sch. 5, Ln. 77)	16				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	115				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	412				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	2,249				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	3,616				0
22	Total Specialized Support Surfaces Ancillary Service	$ 40,052	$ 0	0.000000	$ 0	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 98,446				$ 10,235
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	3,008				313
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	2,458				256
26	Cost of Capital Related (Sch. 5, Ln. 80)	684				71
27	Property Taxes (Sch. 5, Ln. 80)	494				51
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	360				37
29	Professional Liability Insurance (Sch. 6, Ln. 80)	1,287				134
30	Quality Assurance Fees (Sch. 6, Ln. 80)	7,022				730
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	11,290				1,174
33	Total Physical Therapy Ancillary Service	$ 125,050	$ 263,152	0.475199	$ 27,359	$ 13,001
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 563,581				$ 563,579
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	9,429				9,429
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	8,270				8,270
37	Cost of Capital Related (Sch. 5, Ln. 81)	1,166				1,166
38	Property Taxes (Sch. 5, Ln. 81)	843				843
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,999				1,999
40	Professional Liability Insurance (Sch. 6, Ln. 81)	7,144				7,144
41	Quality Assurance Fees (Sch. 6, Ln. 81)	38,975				38,975
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	62,664				62,664
44	Total Respiratory Ancillary Service	$ 694,070	$ 4,000,095	0.173513	$ 4,000,095	$ 694,068

SUMMARY OF REVISED TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Rev)	SUBACUTE CARE ANCILLARY COST *
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 82,369				$ 6,356
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	2,801				216
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	2,115				163
48	Cost of Capital Related (Sch. 5, Ln. 82)	673				52
49	Property Taxes (Sch. 5, Ln. 82)	486				38
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	303				23
51	Professional Liability Insurance (Sch. 6, Ln. 82)	1,083				84
52	Quality Assurance Fees (Sch. 6, Ln. 82)	5,910				456
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	9,502				733
55	Total Occupational Therapy Ancillary Service	$ 105,242	$ 191,546	0.549433	$ 14,780	$ 8,121
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 9,862				$ 1,420
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,089				301
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	18,226				2,624
59	Cost of Capital Related (Sch. 5, Ln. 83)	635				91
60	Property Taxes (Sch. 5, Ln. 83)	459				66
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	107				15
62	Professional Liability Insurance (Sch. 6, Ln. 83)	383				55
63	Quality Assurance Fees (Sch. 6, Ln. 83)	2,090				301
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	3,360				484
66	Total Speech Pathology Ancillary Service	$ 37,211	$ 54,538	0.682289	$ 7,852	$ 5,357
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,357				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	195,909				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	444				0
71	Property Taxes (Sch. 5, Ln. 85)	321				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	685				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	2,450				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	13,366				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	21,490				0
77	Total Pharmacy Ancillary Service	$ 238,023	$ 490,610	0.485157	$ 0	$ 0
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 0				$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	167				73
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	13,210				5,748
81	Cost of Capital Related (Sch. 5, Ln. 90)	9				4
82	Property Taxes (Sch. 5, Ln. 90)	6				3
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	46				20
84	Professional Liability Insurance (Sch. 6, Ln. 90)	164				71
85	Quality Assurance Fees (Sch. 6, Ln. 90)	895				389
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	1,439				626
88	Total Laboratory Ancillary Service	$ 15,935	$ 65,921	0.241732	$ 28,683	$ 6,934

SUMMARY OF REVISED TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
PACIFIC CARE NURSING CENTER

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

Provider NPI:
1518954122

OSHPD Facility Number:
206190593

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Rev)	SUBACUTE CARE ANCILLARY COST *
	HOME HEALTH SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	$ 0				$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	$ 0	$	0.000000	$	$ 0
	OTHER ANCILLARY SERVICES					
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	68				0
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	5,406				0
103	Cost of Capital Related (Sch. 5, Ln. 100)	4				0
104	Property Taxes (Sch. 5, Ln. 100)	3				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	19				0
106	Professional Liability Insurance (Sch. 6, Ln. 100)	67				0
107	Quality Assurance Fees (Sch. 6, Ln. 100)	366				0
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	589				0
110	Total Other Ancillary Service	$ 6,522	$ 39,460	0.165272	$	$ 0
	SUBACUTE CARE ANCILLARY SERVICES					
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					$ 0
	TOTAL COST OF ANCILLARY SERVICES					
122	Cost of Direct Care - Labor					$ 606,334
123	Cost of Indirect Care - Labor					15,051
124	Cost of Direct and Indirect Nonlabor					110,637
125	Cost of Capital Related					2,610
126	Property Taxes					1,887
127	CDPH Licensing Fees					2,524
128	Professional Liability Insurance					9,021
129	Quality Assurance Fees					49,214
130	Caregiver Training					0
131	Cost of Administration					79,126
132	Total Cost of Subacute Care Ancillary Services					$ 876,404

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name	Fiscal Period	Provider NPI	Revision
PACIFIC CARE NURSING CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518954122	1

Report References										
	Audit Report			Revised Audit						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Revision	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED REPORT			
1	SA 2	2		SA 2	2		Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	$0	$4,721	$4,721
	SA 2	3		SA 2	3		Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75	0	93,576	93,576
	SA 2	4		SA 2	4		Cost of Capital Related (Sch. 5, Ln. 75	0	1,226	1,226
	SA 2	5		SA 2	5		Property Taxes (Sch. 5, Ln. 75)	0	887	887
	SA 2	6		SA 2	6		CDPH Licensing Fees (Sch. 6, Ln. 75)	0	429	429
	SA 2	7		SA 2	7		Professional Liability Insurance (Sch. 6, Ln. 75	0	1,533	1,533
	SA 2	8		SA 2	8		Quality Assurance Fees (Sch. 6, Ln. 75)	0	8,363	8,363
	SA 2	10		SA 2	10		Cost of Administration (Sch. 6, Ln. 75)	0	13,446	13,446
	SA 2	11		SA 2	11		Total Patient Supplies Ancillary Service	0	148,923	148,923
							APPEAL FINDING FOR SUBACUTE CARE SCHEDULE 2 ON THE AUDIT REPORT. (Source: Report of Findings dated March 10, 2014, Issue Number 1			