

**REPORT
ON THE
RATE SETTING AUDIT**

**CLEAR VIEW SANITARIUM AND
CLEAR VIEW CONVALESCENT CENTER
GARDENA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1073608600
AND 1639264914**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Ching Chen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 3, 2014

Sandeep Kooner, Administrator
Clear View Sanitarium and Clear View Convalescent Center
15823 South Western Avenue
Gardena, CA 90247

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIERS: 1073608600 AND 1639264914
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 adjustment that include a summary of the total due the State in the amount of \$3,679, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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.

Sandeep Kooner
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Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

Sandeep Kooner
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cc: Eddie Uppal
Axiom Healthcare Group
9534 Topanga Canyon Boulevard
Chatsworth, CA 91311

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1073608600

OSHPD Facility No.:

206190181

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	4,955,206	\$	80.89
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	1,483,042	\$	24.21
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	1,124,631	\$	18.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	117,413	\$	1.92
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	43,043	\$	0.70
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	49,740	\$	0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	205,280	\$	3.35
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	874,988	\$	14.28
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	900,630	\$	14.70
11	Cost of Routine Service/Audited Total Costs	\$	10,128,709	\$	9,753,973	\$	159.23
12	Total Patient Days (Adj 8)		61,271		61,256		
13	Cost Per Patient Day (Cost Divided by Days)	\$	165.31	\$	159.23		
14	Overpayments (Adj 10)	\$	0	\$	(3,679)		
15	Medi-Cal Days (Adj 9)		48,259		48,292		
16	Medi-Cal Managed Care Days (Adj)				0		

INTERMEDIATE CARE

17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
18	Total Patient Days (Adj)		0		0		
19	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
20	Overpayments (Adj)	\$	0	\$	0		
21	Medi-Cal Days (Adj)		0		0		

MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
23	Total Patient Days (Adj)		0		0		
24	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
25	Overpayments (Adj)	\$	0	\$	0		

DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
27	Total Patient Days (Adj)		0		0		
28	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
29	Overpayments (Adj)	\$	0	\$	0		
30	Medi-Cal Days (Adj)		0		0		

SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$	N/A	\$	0	\$	0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	0	\$	0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	0	\$	0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	0	\$	0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	0	\$	0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	0	\$	0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	0	\$	0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	0	\$	0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$	N/A	\$	0	\$	0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	0	\$	0	\$	0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		0		0		
43	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1073608600

OSHPD Facility No.:

206190181

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1073608600

OSHPD Facility No.:
206190181

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	\$ 47,191	\$ 47,191		
160	Activities	37,655		\$ 37,655	
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	11,880	0	0	11,880
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	700	0	0	700
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	4,870,360	47,191	37,655	4,955,206 *
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	\$ 4,967,786	\$ 47,191	\$ 37,655	\$ 4,967,786

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

NPI:
1073608600

OSHPD Facility Number:
206190181

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 116,224	\$ 116,224										
010	Housekeeping	391,655	1,430	\$ 393,085									
060	Laundry and Linen	278,745	4,205	14,399	\$ 297,349								
065	Dietary	580,198	19,482	66,712	0	\$ 666,392							
155	Social Services	N/A	158	543	0	0	\$ 701						
160	Activities	N/A	6,818	23,347	0	0	0	\$ 30,165					
165	Administration	N/A	6,152	21,068	0	0	0	0		\$ 27,220	\$ 27,220		
166	Medical Records	60,539	2,441	8,357	0	0	0	0		71,337		\$ 71,337	
170	Inservice Education - Nursing	73,993	2,011	6,886	0	0	0	0	\$ 82,890				
ANCILLARY SERVICES													
075	Patient Supplies		2,127	7,284	0	0	0	0	0	9,411	358	939	\$ 10,708
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	41	108	149
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	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	2	6	9
085	Pharmacy		571	1,954	0	0	0	0	0	2,524	376	984	3,884
090	Laboratory		0	0	0	0	0	0	0	0	54	142	196
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	48	126	174
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		70,163	240,257	297,349	666,392	701	30,165	82,890	1,387,917	26,272	68,853	1,483,042
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		666	2,279	0	0	0	0	0	2,945	68	179	3,192
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,501,354	\$ 116,224	\$ 393,085	\$ 297,349	\$ 666,392	\$ 701	\$ 30,165	\$ 82,890	\$ 1,402,797	\$ 27,220	\$ 71,337	\$ 1,501,354

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER NPI: 1073608600 OSHPD Facility Number: 206190181 Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 488,731	\$ 488,731										
010	Housekeeping	62,682	6,013	\$ 68,695									
060	Laundry and Linen	26,678	17,682	2,516	\$ 46,876								
065	Dietary	401,261	81,924	11,658	0	\$ 494,844							
155	Social Services	2,880	666	95	0	0	\$ 3,641						
160	Activities	6,162	28,670	4,080	0	0	0	\$ 38,913					
165	Administration	N/A	25,872	3,682	0	0	0	0		\$ 29,553	\$ 29,553		
166	Medical Records	10,950	10,263	1,460	0	0	0	0		22,673		\$ 22,673	
170	Inservice Education - Nursing	10,547	8,456	1,203	0	0	0	0	\$ 20,206				
ANCILLARY SERVICES													
075	Patient Supplies	80,477	8,945	1,273	0	0	0	0	0	90,695	389	298	\$ 91,382
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	45	34	79
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	3	2	5
085	Pharmacy	102,066	2,399	341	0	0	0	0	0	104,806	408	313	105,527
090	Laboratory	15,570	0	0	0	0	0	0	0	15,570	59	45	15,674
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,821	0	0	0	0	0	0	0	13,821	52	40	13,913
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	132,714	295,042	41,987	46,876	494,844	3,641	38,913	20,206	1,074,223	28,524	21,884	1,124,631 *
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	12,548	2,799	398	0	0	0	0	0	15,745	74	57	15,876
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,367,087	\$ 488,731	\$ 68,695	\$ 46,876	\$ 494,844	\$ 3,641	\$ 38,913	\$ 20,206	\$ 1,314,861	\$ 29,553	\$ 22,673	\$ 1,367,087

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 121,282	73%							
	Property Tax (line 40)	44,462	27%	\$ 165,744						
005	Plant Operations and Maintenance			4,081	\$ 4,081					
010	Housekeeping			1,989	50	\$ 2,039				
060	Laundry and Linen			5,849	148	75	\$ 6,071			
065	Dietary			27,099	684	346	0	\$ 28,129		
155	Social Services			220	6	3	0	0	\$ 229	
160	Activities			9,484	239	121	0	0	0	\$ 9,844
165	Administration			8,558	216	109	0	0	0	0
166	Medical Records			3,395	86	43	0	0	0	0
170	Inservice Education - Nursing			2,797	71	36	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,959	75	38	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	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			794	20	10	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			97,595	2,463	1,246	6,071	28,129	229	9,844
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			926	23	12	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 165,744	100%	\$ 165,744	\$ 4,081	\$ 2,039	\$ 6,071	\$ 28,129	\$ 229	\$ 9,844

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1073608600

OSHPD Facility Number:
206190181

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 73% Of Total	Property Tax 27% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 121,282	73%							
	Property Tax (line 40)	44,462	27%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,883	\$ 8,883				
166	Medical Records				3,524		\$ 3,524			
170	Inservice Education - Nursing			\$ 2,903						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,071	117	46	\$ 3,235	\$ 2,367	\$ 868
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	13	5	19	14	5
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	1	0	1	1	0
085	Pharmacy			0	824	123	49	995	728	267
090	Laboratory			0	0	18	7	25	18	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16	6	22	16	6
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			2,903	148,481	8,574	3,401	160,456	117,413	43,043 *
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	961	22	9	992	726	266
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 165,744	100%	\$ 2,903	\$ 153,337	\$ 8,883	\$ 3,524	\$ 165,744	\$ 121,282	\$ 44,462

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER
 NPI: 1073608600

OSHPD Facility Number: 206190181

Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 44% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 64,178												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	868,944												
	Total Costs Allocable as Administration	933,122	44%											
167	CDPH Licensing Fees	51,534	2%											
168	Professional Liability Insurance	212,686	10%											
169	Quality Assurance Fees	906,555	43%											
174	Caregiver Training	0	0%											
	Total	2,103,897	100%						\$ 2,103,897					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 9,411	\$ 90,695	\$ 3,071	\$ 103,177	27,692	\$ 12,282	\$ 678	\$ 2,799	\$ 11,932	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			11,880	0	0	0	11,880	3,189	1,414	78	322	1,374	0
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	0	0	0
083	Speech Pathology			700	0	0	0	700	188	83	5	19	81	0
085	Pharmacy			0	2,524	104,806	824	108,154	29,028	12,875	711	2,935	12,508	0
090	Laboratory			0	0	15,570	0	15,570	4,179	1,853	102	422	1,801	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,821	0	13,821	3,710	1,645	91	375	1,598	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			4,955,206	1,387,917	1,074,223	148,481	7,565,828	2,030,637	900,630	49,740	205,280	874,988	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	2,945	15,745	961	19,651	5,274	2,339	129	533	2,273	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,103,897		\$ 4,967,786	\$ 1,402,797	\$ 1,314,861	\$ 153,337	\$ 7,838,781	\$ 2,103,897					
	Total Administrative Costs							\$ 2,103,897		\$ 933,122	\$ 51,534	\$ 212,686	\$ 906,555	\$ 0
	Unit Cost Multiplier							0.26839594						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 98,557	\$ 52,226	\$ 12,407	\$ 163,190							
	TOTAL FACILITY COSTS							\$ 10,105,868						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

NPI:
1073608600

OSHPD Facility Number:
206190181

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES)))))		
005	Plant Operations and Maintenance	833									
010	Housekeeping	406	406								
060	Laundry and Linen	1,194	1,194	1,194							
065	Dietary	5,532	5,532	5,532							
155	Social Services	45	45	45							
160	Activities	1,936	1,936	1,936							
165	Administration	1,747	1,747	1,747							
166	Medical Records	693	693	693							
170	Inservice Education - Nursing	571	571	571							
	ANCILLARY SERVICES										
075	Patient Supplies	604	604	604						103,177	103,177
077	Specialized Support Surfaces									0	0
080	Physical Therapy									11,880	11,880
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									700	700
085	Pharmacy	162	162	162						108,154	108,154
090	Laboratory									15,570	15,570
095	Home Health Services									0	0
100	Other Ancillary Services									13,821	13,821
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,923	19,923	19,923	623,670	187,101	5,003,074	5,003,074	5,003,074	7,565,828	7,565,828
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	189	189	189						19,651	19,651
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,835	33,002	32,596	623,670	187,101	5,003,074	5,003,074	5,003,074	7,838,781	7,838,781
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 47,191 0.009432401	\$ 37,655 0.007526373			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 116,224 3.52172596	\$ 393,085 12.05929626	\$ 297,349 0.47677256	\$ 666,392 3.56167105	\$ 701 0.00014014	\$ 30,165 0.00602927	\$ 82,890 0.01656777	\$ 27,220 0.00347249	\$ 71,337 0.00910048
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 488,731 14.80913278	\$ 68,695 2.10745208	\$ 46,876 0.07516219	\$ 494,844 2.64479371	\$ 3,641 0.00072780	\$ 38,913 0.00777772	\$ 20,206 0.00403879	\$ 29,553 0.00377014	\$ 22,673 0.00289244
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 165,744 4.89859613	\$ 4,081 0.12364495	\$ 2,039 0.06255460	\$ 6,071 0.00973471	\$ 28,129 0.15034174	\$ 229 0.00004574	\$ 9,844 0.00196762	\$ 2,903 0.00058033	\$ 8,883 0.00113323	\$ 3,524 0.00044953

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1073608600

OSHPD Facility Number:

206190181

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	\$ 88,350	\$ 0	\$ 88,350	(Sch 3)
005	.20-.39	Fringe Benefits	6200	27,874	0	27,874	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	488,731	0	488,731	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 604,955	\$ 0	\$ 604,955	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 294,854	\$ 0	\$ 294,854	(Sch 3)
010	.20-.39	Fringe Benefits	6300	96,801	0	96,801	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	62,682	0	62,682	(Sch 4)
010		Housekeeping - Total	6300	\$ 454,337	\$ 0	\$ 454,337	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(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		58,802	58,802	(Sch 5)
040		Property Taxes	7300	44,462	0	44,462	(Sch 5)
045		Property Insurance	7400	64,178	0	64,178	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	62,480	0	62,480	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,230,412	\$ 58,802	\$ 1,289,214	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 220,913	\$ 0	\$ 220,913	(Sch 3)
060	.20-.39	Fringe Benefits	6400	57,832	0	57,832	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,678	0	26,678	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 305,423	\$ 0	\$ 305,423	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 444,413	\$ 0	\$ 444,413	(Sch 3)
065	.20-.39	Fringe Benefits	6500	135,785	0	135,785	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	401,261	0	401,261	(Sch 4)
065		Dietary - Total	6500	\$ 981,459	\$ 0	\$ 981,459	
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	80,477	0	80,477	(Sch 4)
075		Patient Supplies - Total	8100	\$ 80,477	\$ 0	\$ 80,477	
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:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1073608600

OSHPD Facility Number:

206190181

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	11,880	0	11,880	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 11,880	\$ 0	\$ 11,880	
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		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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	700	0	700	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 700	\$ 0	\$ 700	
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	102,066	0	102,066	(Sch 4)
085		Pharmacy - Total	8300	\$ 102,066	\$ 0	\$ 102,066	
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	15,570	0	15,570	(Sch 4)
090		Laboratory - Total	8400	\$ 15,570	\$ 0	\$ 15,570	
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	13,821	0	13,821	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,821	\$ 0	\$ 13,821	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1073608600

OSHPD Facility Number:
206190181

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		\$ 224,514	\$ 0	\$ 224,514	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,996,148	\$ (186,513)	\$ 3,809,635	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,060,725	0	1,060,725	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	145,122	(12,408)	132,714	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,201,995	\$ (198,921)	\$ 5,003,074	
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:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1073608600

OSHPD Facility Number:

206190181

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	12,548	0	12,548	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 12,548	\$ 0	\$ 12,548	
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		\$ 5,214,543	\$ (198,921)	\$ 5,015,622	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 40,458	\$ 0	\$ 40,458	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,733	0	6,733	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,880	0	2,880	(Sch 4)
155		Social Services - Total	6600	\$ 50,071	\$ 0	\$ 50,071	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1073608600

OSHPD Facility Number:

206190181

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	\$ 29,966	\$ 0	\$ 29,966	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,689	0	7,689	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,162	0	6,162	(Sch 4)
160		Activities - Total	6700	\$ 43,817	\$ 0	\$ 43,817	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 687,080	\$ (197,448)	\$ 489,632	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,295	0	136,295	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	307,198	(64,181)	243,017	(Sch 6)
165		Administration - Total	6900	\$ 1,130,573	\$ (261,629)	\$ 868,944	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 46,755	\$ 0	\$ 46,755	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,784	0	13,784	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,950	0	10,950	(Sch 4)
166		Medical Records - Total	6900	\$ 71,489	\$ 0	\$ 71,489	
167		CDPH Licensing Fees	6900	\$ 51,534	\$ 0	\$ 51,534	(Sch 6)
168		Professional Liability Insurance	6900	\$ 212,686	\$ 0	\$ 212,686	(Sch 6)
169		Quality Assurance Fees	6900	\$ 906,555	\$ 0	\$ 906,555	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,944	\$ 0	\$ 67,944	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,049	0	6,049	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	10,547	0	10,547	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 84,540	\$ 0	\$ 84,540	
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		\$ 2,551,265	\$ (261,629)	\$ 2,289,636	
200		Total		\$ 10,507,616	\$ (401,748)	\$ 10,105,868	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 319,798	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

NPI:
1073608600

OSHPD Facility Number:
206190181 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	58,802	17,586	41,216					
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							Fiscal Period	NPI	Adjustments	
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073608600	10	
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		Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$319,798	\$319,798

Provider Name							Fiscal Period	NPI	Adjustments		
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073608600	10		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$145,122	(\$12,408)	\$132,714	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	307,198	12,408	319,606 *	
							To reclassify pharmacy consultant expense to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2119(b)(2), 2300, 2302.4 and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$319,606	(\$17,586)	\$302,020 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	17,586	17,586 *	
							To reclassify equipment rental expense from the using cost center to the Leases and Rentals cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$302,020	(\$41,216)	\$260,804 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 17,586	41,216	58,802	
							To reclassify auto lease from the using cost center to the Leases and Rentals cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073608600	10		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,996,148	(\$186,513)	\$3,809,635	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	687,080	(197,448)	489,632	
							To adjust owner compensation based on the DHCS survey. 42 CFR 413.9(c)(2) and 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$260,804	(\$17,787)	\$243,017	
							To disallow auto expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073608600	10	
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>										
7	10.7	065	1,2,3	7	065		Dietary (Square Feet)	6,103	(571)	5,532
	10.7	155	1,2,3	7	155		Social Services	0	45	45
	10.7	165	1,2,3	7	165		Administration	1,792	(45)	1,747
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	571	571
							To adjust 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	NPI	Adjustments	
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073608600	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
8	11(2)	105	1	1	12	Total Patient Days - Skilled Nursing Care 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	61,271	(15)	61,256	

Provider Name							Fiscal Period	NPI	Adjustments	
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073608600	10	
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 MEDI-CAL SETTLEMENT DATA</u>										
9	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 14, 2013 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	48,259	33	48,292

Provider Name							Fiscal Period	NPI	Adjustments		
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073608600	10		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
10	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$3,679	\$3,679	