

**REPORT
ON THE
RATE SETTING AUDIT**

**PICO RIVERA HEALTHCARE CENTER
PICO RIVERA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1528148020**

**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: Cyrus Lam
Auditor: Sunita Parmar**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 28, 2014

Kent Berkey, Administrator
Pico Rivera Healthcare Center
9140 Verner Street
Pico Rivera, CA 90660

PICO RIVERA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1528148020
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$13,782, 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.

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

Kent Berkey
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Certified

cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility No.:
206190761

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	\$	2,482,231	\$	71.95
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	658,993	\$	19.10
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	442,111	\$	12.82
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	393,421	\$	11.40
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	40,925	\$	1.19
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	20,518	\$	0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	58,937	\$	1.71
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	373,388	\$	10.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	535,473	\$	15.52
11	Cost of Routine Service/Audited Total Costs	\$	5,229,252	\$	5,005,997	\$	145.11
12	Total Patient Days (Adj)		34,497		34,497		
13	Cost Per Patient Day (Cost Divided by Days)	\$	151.59	\$	145.11		
14	Overpayments (Adj 26)	\$	0	\$	(13,782)		
15	Medi-Cal Days (Adj 25)		26,489		26,384		
16	Medi-Cal Managed Care Days (Adj 24)				184		

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:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility No.:
206190761

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:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility No.:
206190761

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 44,047	\$ 44,047		
160	Activities	89,947		\$ 89,947	
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	419,073	0	0	419,073
081	Respiratory Therapy	415,477	0	0	415,477
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,348,237	44,047	89,947	2,482,231 *
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	\$ 3,316,781	\$ 44,047	\$ 89,947	\$ 3,316,781

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PICO RIVERA HEALTHCARE CENTER

NPI:
1528148020

OSHPD Facility Number:
206190761

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	\$ 67,152	\$ 67,152										
010	Housekeeping	140,262	409	\$ 140,671									
060	Laundry and Linen	95,304	1,967	4,146	\$ 101,418								
065	Dietary	265,964	4,052	8,540	0	\$ 278,556							
155	Social Services	N/A	575	1,212	0	0	\$ 1,786						
160	Activities	N/A	1,445	3,046	0	0	0	\$ 4,491					
165	Administration	N/A	2,538	5,349	0	0	0	0		\$ 7,887	\$ 7,887		
166	Medical Records	63,858	619	1,305	0	0	0	0		65,783		\$ 65,783	
170	Inservice Education - Nursing	68,258	680	1,433	0	0	0	0	\$ 70,371				
ANCILLARY SERVICES													
075	Patient Supplies		1,190	2,508	0	0	0	0	0	3,698	73	611	\$ 4,383
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	18	151	169
080	Physical Therapy		2,089	4,402	0	0	0	0	0	6,491	677	5,646	12,814
081	Respiratory Therapy		0	0	0	0	0	0	0	0	629	5,249	5,879
082	Occupational Therapy		1,587	3,344	0	0	0	0	0	4,931	32	267	5,230
083	Speech Pathology		510	1,075	0	0	0	0	0	1,585	80	668	2,334
085	Pharmacy		506	1,066	0	0	0	0	0	1,572	314	2,623	4,509
090	Laboratory		0	0	0	0	0	0	0	0	28	237	266
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	34	283	317
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		47,208	99,497	101,418	278,556	1,786	4,491	70,371	603,327	5,960	49,706	658,993 *
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		1,777	3,745	0	0	0	0	0	5,522	41	341	5,905
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 700,798	\$ 67,152	\$ 140,671	\$ 101,418	\$ 278,556	\$ 1,786	\$ 4,491	\$ 70,371	\$ 627,128	\$ 7,887	\$ 65,783	\$ 700,798

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PICO RIVERA HEALTHCARE CENTER

NPI:
1528148020

OSHPD Facility Number:
206190761

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	\$ 156,288	\$ 156,288										
010	Housekeeping	28,598	952	\$ 29,550									
060	Laundry and Linen	14,237	4,579	871	\$ 19,687								
065	Dietary	158,744	9,431	1,794	0	\$ 169,969							
155	Social Services	0	1,338	254	0	0	\$ 1,592						
160	Activities	4,224	3,363	640	0	0	0	\$ 8,227					
165	Administration	N/A	5,907	1,124	0	0	0	0		\$ 7,031	\$ 7,031		
166	Medical Records	4,416	1,441	274	0	0	0	0		6,132		\$ 6,132	
170	Inservice Education - Nursing	350	1,583	301	0	0	0	0	\$ 2,234				
ANCILLARY SERVICES													
075	Patient Supplies	32,491	2,770	527	0	0	0	0	0	35,788	65	57	\$ 35,910
077	Specialized Support Surfaces	11,931	0	0	0	0	0	0	0	11,931	16	14	11,961
080	Physical Therapy	0	4,861	925	0	0	0	0	0	5,786	603	526	6,916
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	561	489	1,050
082	Occupational Therapy	0	3,693	703	0	0	0	0	0	4,396	29	25	4,449
083	Speech Pathology	46,105	1,187	226	0	0	0	0	0	47,518	71	62	47,652
085	Pharmacy	200,833	1,178	224	0	0	0	0	0	202,235	280	244	202,759
090	Laboratory	18,781	0	0	0	0	0	0	0	18,781	25	22	18,828
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,400	0	0	0	0	0	0	0	22,400	30	26	22,457
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	99,686	109,870	20,900	19,687	169,969	1,592	8,227	2,234	432,165	5,313	4,633	442,111 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,344	4,136	787	0	0	0	0	0	8,267	36	32	8,335
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 802,428	\$ 156,288	\$ 29,550	\$ 19,687	\$ 169,969	\$ 1,592	\$ 8,227	\$ 2,234	\$ 789,266	\$ 7,031	\$ 6,132	\$ 802,428

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility Number:
206190761

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)	\$ 450,299	91%							
	Property Tax (line 40)	46,842	9%	\$ 497,141						
005	Plant Operations and Maintenance			11,705	\$ 11,705					
010	Housekeeping			2,956	71	\$ 3,027				
060	Laundry and Linen			14,222	343	89	\$ 14,654			
065	Dietary			29,292	706	184	0	\$ 30,182		
155	Social Services			4,155	100	26	0	0	\$ 4,282	
160	Activities			10,447	252	66	0	0	0	\$ 10,764
165	Administration			18,348	442	115	0	0	0	0
166	Medical Records			4,477	108	28	0	0	0	0
170	Inservice Education - Nursing			4,916	119	31	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			8,603	207	54	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,099	364	95	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,471	277	72	0	0	0	0
083	Speech Pathology			3,687	89	23	0	0	0	0
085	Pharmacy			3,658	88	23	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			341,260	8,229	2,141	14,654	30,182	4,282	10,764
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			12,846	310	81	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 497,141	100%	\$ 497,141	\$ 11,705	\$ 3,027	\$ 14,654	\$ 30,182	\$ 4,282	\$ 10,764

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility Number:
206190761

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 450,299	91%							
	Property Tax (line 40)	46,842	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,905	\$ 18,905				
166	Medical Records				4,613		\$ 4,613			
170	Inservice Education - Nursing			\$ 5,065						
	ANCILLARY SERVICES									
075	Patient Supplies			0	8,865	176	43	\$ 9,083	\$ 8,227	\$ 856
077	Specialized Support Surfaces			0	0	43	11	54	49	5
080	Physical Therapy			0	15,558	1,623	396	17,577	15,921	1,656
081	Respiratory Therapy			0	0	1,509	368	1,877	1,700	177
082	Occupational Therapy			0	11,819	77	19	11,915	10,792	1,123
083	Speech Pathology			0	3,799	192	47	4,038	3,658	380
085	Pharmacy			0	3,769	754	184	4,707	4,263	443
090	Laboratory			0	0	68	17	85	77	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	81	20	101	92	10
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			5,065	416,576	14,285	3,486	434,346	393,421	40,925 *
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	13,237	98	24	13,359	12,100	1,259
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 497,141	100%	\$ 5,065	\$ 473,623	\$ 18,905	\$ 4,613	\$ 497,141	\$ 450,299	\$ 46,842

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PICO RIVERA HEALTHCARE CENTER

NPI:
1528148020

OSHPD Facility Number:
206190761

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 3,457												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	705,208												
	Total Costs Allocable as Administration	708,665	54%											
167	CDPH Licensing Fees	27,154	2%											
168	Professional Liability Insurance	78,000	6%											
169	Quality Assurance Fees	494,156	38%											
174	Caregiver Training	0	0%											
	Total	1,307,975	100%						\$ 1,307,975					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 3,698	\$ 35,788	\$ 8,865	\$ 48,351	12,146	\$ 6,581	\$ 252	\$ 724	\$ 4,589	\$ 0
077	Specialized Support Surfaces			0	0	11,931	0	11,931	2,997	1,624	62	179	1,132	0
080	Physical Therapy			419,073	6,491	5,786	15,558	446,908	112,266	60,826	2,331	6,695	42,414	0
081	Respiratory Therapy			415,477	0	0	0	415,477	104,370	56,548	2,167	6,224	39,431	0
082	Occupational Therapy			0	4,931	4,396	11,819	21,146	5,312	2,878	110	317	2,007	0
083	Speech Pathology			0	1,585	47,518	3,799	52,902	13,289	7,200	276	792	5,021	0
085	Pharmacy			0	1,572	202,235	3,769	207,576	52,144	28,252	1,083	3,110	19,700	0
090	Laboratory			0	0	18,781	0	18,781	4,718	2,556	98	281	1,782	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,400	0	22,400	5,627	3,049	117	336	2,126	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			2,482,231	603,327	432,165	416,576	3,934,299	988,317	535,473	20,518	58,937	373,388	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	5,522	8,267	13,237	27,026	6,789	3,678	141	405	2,565	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,307,975		\$ 3,316,781	\$ 627,128	\$ 789,266	\$ 473,623	\$ 5,206,797	\$ 1,307,975					
	Total Administrative Costs							\$ 1,307,975		\$ 708,665	\$ 27,154	\$ 78,000	\$ 494,156	\$ 0
	Unit Cost Multiplier							0.25120530						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 73,670	\$ 13,162	\$ 23,518	\$ 110,351							
	TOTAL FACILITY COSTS							\$ 6,625,123						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PICO RIVERA HEALTHCARE CENTER

NPI:
1528148020

OSHPD Facility Number:
206190761

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 23)	Plant Ops (SQ FT) 5 (Adj 23)	Hskpng (SQ FT) 10 (Adj 23)	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	400									
010	Housekeeping	101	101								
060	Laundry and Linen	486	486	486							
065	Dietary	1,001	1,001	1,001							
155	Social Services	142	142	142							
160	Activities	357	357	357							
165	Administration	627	627	627							
166	Medical Records	153	153	153							
170	Inservice Education - Nursing	168	168	168							
	ANCILLARY SERVICES										
075	Patient Supplies	294	294	294						48,351	48,351
077	Specialized Support Surfaces									11,931	11,931
080	Physical Therapy	516	516	516						446,908	446,908
081	Respiratory Therapy									415,477	415,477
082	Occupational Therapy	392	392	392						21,146	21,146
083	Speech Pathology	126	126	126						52,902	52,902
085	Pharmacy	125	125	125						207,576	207,576
090	Laboratory									18,781	18,781
095	Home Health Services									0	0
100	Other Ancillary Services									22,400	22,400
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,662	11,662	11,662	335,370	100,611	2,447,923	2,447,923	2,447,923	3,934,299	3,934,299
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	439	439	439						27,026	27,026
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,989	16,589	16,488	335,370	100,611	2,447,923	2,447,923	2,447,923	5,206,797	5,206,797
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 44,047 0.017993622	\$ 89,947 0.036744211			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 67,152 4.04798360	\$ 140,671 8.53171072	\$ 101,418 0.30240550	\$ 278,556 2.76864631	\$ 1,786 0.00072973	\$ 4,491 0.00183460	\$ 70,371 0.02874739	\$ 7,887 0.00151484	\$ 65,783 0.01263400
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 156,288 9.42118271	\$ 29,550 1.79218459	\$ 19,687 0.05870142	\$ 169,969 1.68936379	\$ 1,592 0.00065047	\$ 8,227 0.00336088	\$ 2,234 0.00091255	\$ 7,031 0.00135031	\$ 6,132 0.00117762
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 497,141 29.26252281	\$ 11,705 0.70558859	\$ 3,027 0.18357468	\$ 14,654 0.04369419	\$ 30,182 0.29998547	\$ 4,282 0.00174905	\$ 10,764 0.00439726	\$ 5,065 0.00206930	\$ 18,905 0.00363085	\$ 4,613 0.00088600

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility Number:
206190761

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	\$ 91,411	\$ (37,299)	\$ 54,112	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,216	(176)	13,040	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	190,253	(33,965)	156,288	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 294,880	\$ (71,440)	\$ 223,440	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 113,024	\$ 0	\$ 113,024	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,605	(367)	27,238	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,598	0	28,598	(Sch 4)
010		Housekeeping - Total	6300	\$ 169,227	\$ (367)	\$ 168,860	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 361	\$ 2,459	\$ 2,820	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	63,648	0	63,648	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	383,831	0	383,831	(Sch 5)
040		Property Taxes	7300	46,842	0	46,842	(Sch 5)
045		Property Insurance	7400	3,457	0	3,457	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 962,246	\$ (69,348)	\$ 892,898	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 75,025	\$ 0	\$ 75,025	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,324	(244)	18,080	(Sch 3)
060	.79	Agency Staff	6400	2,199	0	2,199	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,237	0	14,237	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 109,785	\$ (244)	\$ 109,541	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 225,327	\$ (11,010)	\$ 214,317	(Sch 3)
065	.20-.39	Fringe Benefits	6500	52,344	(697)	51,647	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	146,744	12,000	158,744	(Sch 4)
065		Dietary - Total	6500	\$ 424,415	\$ 293	\$ 424,708	
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	30,025	2,466	32,491	(Sch 4)
075		Patient Supplies - Total	8100	\$ 30,025	\$ 2,466	\$ 32,491	
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	11,931	0	11,931	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 11,931	\$ 0	\$ 11,931	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility Number:
206190761

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	419,073	0	419,073	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 419,073	\$ 0	\$ 419,073	
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	415,477	0	415,477	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 415,477	\$ 0	\$ 415,477	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	46,105	0	46,105	(Sch 4)
083		Speech Pathology - Total	8280	\$ 46,105	\$ 0	\$ 46,105	
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	199,288	1,545	200,833	(Sch 4)
085		Pharmacy - Total	8300	\$ 199,288	\$ 1,545	\$ 200,833	
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	18,781	0	18,781	(Sch 4)
090		Laboratory - Total	8400	\$ 18,781	\$ 0	\$ 18,781	
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	17,016	5,384	22,400	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,016	\$ 5,384	\$ 22,400	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility Number:
206190761

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,157,696	\$ 9,395	\$ 1,167,091	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,949,554	\$ (57,262)	\$ 1,892,292	(Sch 2)
105	.20-.39	Fringe Benefits	6110	467,345	(11,400)	455,945	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	114,472	(14,786)	99,686	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,531,371	\$ (83,448)	\$ 2,447,923	
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:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility Number:
206190761

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,344	0	3,344	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,344	\$ 0	\$ 3,344	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,534,715	\$ (83,448)	\$ 2,451,267	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 35,493	\$ 0	\$ 35,493	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,669	(115)	8,554	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 44,162	\$ (115)	\$ 44,047	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PICO RIVERA HEALTHCARE CENTER

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

NPI:
1528148020

OSHPD Facility Number:
206190761

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	\$ 72,481	\$ 0	\$ 72,481	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,702	(236)	17,466	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,224	0	4,224	(Sch 4)
160		Activities - Total	6700	\$ 94,407	\$ (236)	\$ 94,171	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 305,691	\$ (42,066)	\$ 263,625	(Sch 6)
165	.20-.39	Fringe Benefits	6900	59,208	4,391	63,599	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	410,788	(32,804)	377,984	(Sch 6)
165		Administration - Total	6900	\$ 775,687	\$ (70,479)	\$ 705,208	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 51,457	\$ 0	\$ 51,457	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,568	(167)	12,401	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,416	0	4,416	(Sch 4)
166		Medical Records - Total	6900	\$ 68,441	\$ (167)	\$ 68,274	
167		CDPH Licensing Fees	6900	\$ 27,154	\$ 0	\$ 27,154	(Sch 6)
168		Professional Liability Insurance	6900	\$ 84,549	\$ (6,549)	\$ 78,000	(Sch 6)
169		Quality Assurance Fees	6900	\$ 494,156	\$ 0	\$ 494,156	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,003	\$ 0	\$ 55,003	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,434	(179)	13,255	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	350	0	350	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 68,787	\$ (179)	\$ 68,608	
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		\$ 1,657,343	\$ (77,725)	\$ 1,579,618	
200		Total		\$ 6,846,200	\$ (221,077)	\$ 6,625,123	
210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 113,519	

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

Provider Name:
PICO RIVERA HEALTHCARE CENTER

NPI:
1528148020

OSHPD Facility Number:
206190761

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

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	(37,299)							
005	2	Plant Operations and Maintenance - Fringe Benefits	(176)				(176)			
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(33,965)						(5,384)	(1,227)
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(367)				(367)			
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	2,459							
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	(244)				(244)			
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	(11,010)							
065	2	Dietary - Fringe Benefits	(697)				(697)			
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	12,000							
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	2,466		2,466					
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
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1528148020		26
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		Group Health Insurance To include group health insurance costs in the audit report for information purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$113,519	\$113,519	

Provider Name							Fiscal Period	NPI		Adjustments	
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1528148020		26	
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	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,949,554	(\$21,205)	\$1,928,349 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	467,345	(5,179)	462,166 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	305,691	21,205	326,896 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	59,208	5,179	64,387 *	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$114,472	(\$6,070)	\$108,402 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	410,788	6,070	416,858 *	
							To reclassify pharmacy consultant expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$30,025	\$2,466	\$32,491	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 108,402	(2,466)	105,936 *	
							To reclassify oxygen expenses not included in the rate to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511				
5	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$199,288	\$1,545	\$200,833	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 105,936	(1,545)	104,391 *	
							To reclassify skilled nursing supplies expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511				

Provider Name							Fiscal Period	NPI		Adjustments	
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1528148020		26	
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>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$416,858	\$9,190	\$426,048 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		13,216	(176)	13,040
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		27,605	(367)	27,238
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		18,324	(244)	18,080
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		52,344	(697)	51,647
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	462,166	(6,221)	455,945
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		8,669	(115)	8,554
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		17,702	(236)	17,466
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	64,387	(788)	63,599
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		12,568	(167)	12,401
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		13,434	(179)	13,255
							To reclassify other employee benefits expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$426,048	\$2,687	\$428,735 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance		84,549	(2,687)	81,862 *
							To reclassify taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		\$190,253	(\$5,384)	\$184,869 *
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		17,016	5,384	22,400
							To reclassify durable medical equipment costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	NPI	Adjustments		
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1528148020	26		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate plant operations and maintenance supplies expense not related to the facility. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$184,869	(\$1,227)	\$183,642 *
10	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To reconcile the reported expenses to agree with the provider's Home Depot invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$183,642	(\$136)	\$183,506 *
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate plant operation supplies expenses not related to the facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$183,506	(\$1,754)	\$181,752 *
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate equipment expenses 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)	*	\$428,735	(\$276)	\$428,459 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1528148020	26		
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>											
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate profession fees 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)	*	\$428,459	(\$291)	\$428,168 *
14	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate pharmacy expenses 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)	*	\$104,391	(\$4,705)	\$99,686
15	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reconcile the reported professional and general liability insurance expenses to agree with the provider's insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$81,862	(\$3,862)	\$78,000
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administration supplies expenses 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)	*	\$428,168	(\$9,938)	\$418,230 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1528148020	26		
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>											
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administration supplies expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$418,230	(\$1,106)	\$417,124 *
18	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust plant operation and maintenance expenses to agree with expenses applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$181,752	(\$4,383)	\$177,369 *
19	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expenses for building improvements that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300	*	\$177,369	(\$21,081)	\$156,288
20	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements To include depreciation expenses on the building improvements to be capitalized in conjunction with adjustment No. 19. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300		\$361	\$2,459	\$2,820

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1528148020	26		
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					
ADJUSTMENTS TO REPORTED COSTS											
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported profession fees to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$417,124	(\$332)	\$416,792 *
22	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$91,411	(\$37,299)	\$54,112
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		225,327	(11,010)	214,317
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		146,744	12,000	158,744
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	1,928,349	(36,057)	1,892,292
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	326,896	(63,271)	263,625
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 29, 2012 and February 28, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304 State Plan Amendment, Section V.C.3	*	416,792	(38,808)	377,984

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1528148020	26	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
23	10.7	075	1,2,3	7	075	Patient Supplies (Square Feet)	0	294	294	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	12,292	(630)	11,662	
	10.7	165	1,2,3	7	165	Administration	291	336	627	
To adjust square footage statistics to agree with the provider's records 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
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1528148020		26
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
24	Not Reported			1	16		0	184	184		
Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304											

Provider Name							Fiscal Period	NPI	Adjustments	
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1528148020	26	
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				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
25	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 September 30, 2013 Report Date: October 7, 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 51511	26,489	(105)	26,384

Provider Name							Fiscal Period	NPI	Adjustments		
PICO RIVERA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1528148020	26		
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>											
26	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	\$13,782	\$13,782	