

**REPORT  
ON THE  
RATE SETTING AUDIT**

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

**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: Ginn Sampson  
Auditor: Xiaoli Li**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 6, 2014

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

PACIFIC CARE NURSING CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI): 1518954122  
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 adjustments that include a summary of the total due the State in the amount of \$439, 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

Certified

Reza Amini  
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cc: Merle Sin, Controller  
U.S. Skilledserve  
4115 East Broadway, Suite A  
Long Beach, CA 90803

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility No.:  
206190593

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,298,381	\$ 97.08
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 512,124	\$ 21.63
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 491,151	\$ 20.75
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 40,053	\$ 1.69
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,999	\$ 1.31
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,484	\$ 0.40
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 51,751	\$ 2.19
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 239,232	\$ 10.10
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 335,186	\$ 14.16
11	Cost of Routine Service/Audited Total Costs	\$ 4,071,180	\$ 4,008,360	\$ 169.31
12	Total Patient Days (Adj 16)	23,731	23,675	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.56	\$ 169.31	
14	Overpayments (Adj 26)	\$ 0	\$ (439)	
15	Medi-Cal Days (Adj 17)	19,976	19,453	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 2,320,519	\$ 220.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 228,410	\$ 21.65
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 433,687	\$ 41.12
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 22,101	\$ 2.10
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 17,105	\$ 1.62
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 8,497	\$ 0.81
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 46,367	\$ 4.40
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 214,343	\$ 20.32
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	\$ 300,314	\$ 28.47
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 3,871,419	\$ 3,591,342	\$ 340.48
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	10,548	10,548	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 367.03	\$ 340.48	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility No.:  
206190593

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
PACIFIC CARE NURSING CENTER

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

**NPI:**  
1518954122

**OSHPD Facility No.:**  
206190593

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 54,433	\$ 54,433		
160	Activities	81,795		\$ 81,795	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	28,332	0	0	28,332 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	117,083	0	0	117,083 ***
081	Respiratory Therapy	426,132	0	0	426,132 ***
082	Occupational Therapy	88,140	0	0	88,140 ***
083	Speech Pathology	8,474	0	0	8,474 ***
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 ***
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,222,335	30,386	45,660	2,298,381 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	1,794,188	24,047	36,135	1,854,370 **
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,820,912</b>	<b>\$ 54,433</b>	<b>\$ 81,795</b>	<b>\$ 4,820,912</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PACIFIC CARE NURSING CENTER

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 67,124	\$ 67,124										
010	Housekeeping	119,018	76	\$ 119,094									
060	Laundry and Linen	155,875	4,190	7,443	\$ 167,508								
065	Dietary	259,996	7,050	12,522	0	\$ 279,568							
155	Social Services	N/A	494	878	0	0	\$ 1,372						
160	Activities	N/A	5,704	10,131	0	0	0	\$ 15,835					
165	Administration	N/A	3,757	6,673	0	0	0	0	\$ 10,430	\$ 10,430			
166	Medical Records	76,266	760	1,351	0	0	0	0	0	78,377		\$ 78,377	
170	Inservice Education - Nursing	79,964	304	540	0	0	0	0	\$ 80,809				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,194	2,121	0	0	0	0	0	3,315	389	2,922	\$ 6,626
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	114	857	971
080	Physical Therapy		597	1,060	0	0	0	0	0	1,657	186	1,400	3,244
081	Respiratory Therapy		760	1,351	0	0	0	0	0	2,111	665	4,999	7,776
082	Occupational Therapy		597	1,060	0	0	0	0	0	1,657	142	1,069	2,868
083	Speech Pathology		597	1,060	0	0	0	0	0	1,657	44	332	2,033
085	Pharmacy		304	540	0	0	0	0	0	845	309	2,325	3,479
090	Laboratory		0	0	0	0	0	0	0	0	20	153	173
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	9	64	73
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		26,157	46,461	116,041	225,803	766	8,839	45,109	469,177	5,044	37,903	512,124
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		12,993	23,079	51,467	53,765	606	6,995	35,699	184,604	3,484	26,183	214,271
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,521	2,702	0	0	0	0	0	4,223	22	164	4,408
145	Other Nonreimbursable		68	122	0	0	0	0	0	190	1	7	198
	<b>TOTAL</b>	<b>\$ 758,243</b>	<b>\$ 67,124</b>	<b>\$ 119,094</b>	<b>\$ 167,508</b>	<b>\$ 279,568</b>	<b>\$ 1,372</b>	<b>\$ 15,835</b>	<b>\$ 80,809</b>	<b>\$ 669,436</b>	<b>\$ 10,430</b>	<b>\$ 78,377</b>	<b>\$ 758,243</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PACIFIC CARE NURSING CENTER

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 261,532	\$ 261,532										
010	Housekeeping	31,997	296	\$ 32,293									
060	Laundry and Linen	11,977	16,326	2,018	\$ 30,322								
065	Dietary	159,127	27,467	3,395	0	\$ 189,990							
155	Social Services	0	1,926	238	0	0	\$ 2,164						
160	Activities	4,825	22,223	2,747	0	0	0	\$ 29,795					
165	Administration	N/A	14,637	1,809	0	0	0	0		\$ 16,447	\$ 16,447		
166	Medical Records	4,686	2,963	366	0	0	0	0		8,015		\$ 8,015	
170	Inservice Education - Nursing	0	1,185	147	0	0	0	0	\$ 1,332				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	216,518	4,652	575	0	0	0	0	0	221,745	613	299	\$ 222,657
077	Specialized Support Surfaces	74,920	0	0	0	0	0	0	0	74,920	180	88	75,187
080	Physical Therapy	0	2,326	288	0	0	0	0	0	2,614	294	143	3,050
081	Respiratory Therapy	4,225	2,963	366	0	0	0	0	0	7,554	1,049	511	9,115
082	Occupational Therapy	0	2,326	288	0	0	0	0	0	2,614	224	109	2,947
083	Speech Pathology	15,210	2,326	288	0	0	0	0	0	17,824	70	34	17,927
085	Pharmacy	200,589	1,185	147	0	0	0	0	0	201,921	488	238	202,646
090	Laboratory	13,352	0	0	0	0	0	0	0	13,352	32	16	13,400
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,605	0	0	0	0	0	0	0	5,605	13	7	5,625
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	171,768	101,913	12,598	21,005	153,452	1,208	16,632	743	479,321	7,954	3,876	491,151
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	100,481	50,623	6,258	9,316	36,538	956	13,163	588	217,923	5,494	2,678	226,095
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	769	5,926	733	0	0	0	0	0	7,428	34	17	7,479
145	Other Nonreimbursable	0	267	33	0	0	0	0	0	300	1	1	302
<b>TOTAL</b>		<b>\$ 1,277,581</b>	<b>\$ 261,532</b>	<b>\$ 32,293</b>	<b>\$ 30,322</b>	<b>\$ 189,990</b>	<b>\$ 2,164</b>	<b>\$ 29,795</b>	<b>\$ 1,332</b>	<b>\$ 1,253,119</b>	<b>\$ 16,447</b>	<b>\$ 8,015</b>	<b>\$ 1,277,581</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 66,198	56%							
	Property Tax (line 40)	51,234	44%	\$ 117,432						
005	Plant Operations and Maintenance			924	\$ 924					
010	Housekeeping			132	1	\$ 133				
060	Laundry and Linen			7,273	58	8	\$ 7,339			
065	Dietary			12,236	97	14	0	\$ 12,347		
155	Social Services			858	7	1	0	0	\$ 866	
160	Activities			9,900	79	11	0	0	0	\$ 9,990
165	Administration			6,521	52	7	0	0	0	0
166	Medical Records			1,320	10	2	0	0	0	0
170	Inservice Education - Nursing			528	4	1	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			2,072	16	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,036	8	1	0	0	0	0
081	Respiratory Therapy			1,320	10	2	0	0	0	0
082	Occupational Therapy			1,036	8	1	0	0	0	0
083	Speech Pathology			1,036	8	1	0	0	0	0
085	Pharmacy			528	4	1	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			45,401	360	52	5,084	9,973	483	5,576
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			22,552	179	26	2,255	2,375	382	4,413
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,640	21	3	0	0	0	0
145	Other Nonreimbursable			119	1	0	0	0	0	0
	<b>TOTAL</b>	\$ 117,432	100%	\$ 117,432	\$ 924	\$ 133	\$ 7,339	\$ 12,347	\$ 866	\$ 9,990

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility Number:  
206190593

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 56% Of Total	Property Tax 44% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 66,198	56%							
	Property Tax (line 40)	51,234	44%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,580	\$ 6,580				
166	Medical Records				1,332		\$ 1,332			
170	Inservice Education - Nursing			\$ 533						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	2,091	245	50	\$ 2,386	\$ 1,345	\$ 1,041 ***
077	Specialized Support Surfaces			0	0	72	15	86	49	38 ***
080	Physical Therapy			0	1,046	118	24	1,187	669	518 ***
081	Respiratory Therapy			0	1,332	420	85	1,837	1,035	801 ***
082	Occupational Therapy			0	1,046	90	18	1,153	650	503 ***
083	Speech Pathology			0	1,046	28	6	1,079	608	471 ***
085	Pharmacy			0	533	195	40	767	433	335 ***
090	Laboratory			0	0	13	3	15	9	7 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	5	1	6	4	3 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			297	67,227	3,182	644	71,053	40,053	30,999 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			235	32,417	2,198	445	35,060	19,764	15,296 **
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 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,664	14	3	2,680	1,511	1,169
145	Other Nonreimbursable			0	120	1	0	121	68	53
	<b>TOTAL</b>	<b>\$ 117,432</b>	<b>100%</b>	<b>\$ 533</b>	<b>\$ 109,520</b>	<b>\$ 6,580</b>	<b>\$ 1,332</b>	<b>\$ 117,432</b>	<b>\$ 66,198</b>	<b>\$ 51,234</b>

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PACIFIC CARE NURSING CENTER

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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. 53% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 12,813												
055	Interest - Other	43,634												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	636,658												
	Total Costs Allocable as Administration	693,105	53%											
167	CDPH Licensing Fees	19,611	1%											
168	Professional Liability Insurance	107,011	8%											
169	Quality Assurance Fees	494,689	38%											
174	Caregiver Training	0	0%											
	Total	1,314,416	100%						\$ 1,314,416					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 28,332	\$ 3,315	\$ 221,745	\$ 2,091	\$ 255,483	49,002	\$ 25,839	\$ 731	\$ 3,989	\$ 18,442	\$ 0
077	Specialized Support Surfaces			0	0	74,920	0	74,920	14,370	7,577	214	1,170	5,408	0
080	Physical Therapy			117,083	1,657	2,614	1,046	122,399	23,476	12,379	350	1,911	8,836	0
081	Respiratory Therapy			426,132	2,111	7,554	1,332	437,130	83,842	44,211	1,251	6,826	31,555	0
082	Occupational Therapy			88,140	1,657	2,614	1,046	93,456	17,925	9,452	267	1,459	6,746	0
083	Speech Pathology			8,474	1,657	17,824	1,046	29,000	5,562	2,933	83	453	2,093	0
085	Pharmacy			0	845	201,921	533	203,298	38,993	20,561	582	3,175	14,675	0
090	Laboratory			0	0	13,352	0	13,352	2,561	1,350	38	208	964	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,605	0	5,605	1,075	567	16	88	405	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,298,381	469,177	479,321	67,227	3,314,105	635,652	335,186	9,484	51,751	239,232	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			1,854,370	184,604	217,923	32,417	2,289,314	439,095	231,539	6,551	35,748	165,256	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	4,223	7,428	2,664	14,314	2,745	1,448	41	224	1,033	0
145	Other Nonreimbursable			0	190	300	120	610	117	62	2	10	44	0
	<b>SUBTOTAL</b>	\$ 1,314,416		\$ 4,820,912	\$ 669,436	\$ 1,253,119	\$ 109,520	\$ 6,852,987	\$ 1,314,416					
	Total Administrative Costs							\$ 1,314,416		\$ 693,105	\$ 19,611	\$ 107,011	\$ 494,689	\$ 0
	Unit Cost Multiplier							0.19180191						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 88,807	\$ 24,462	\$ 7,912	\$ 121,181							
	<b>TOTAL FACILITY COSTS</b>							\$ 8,288,584						

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

STATISTICS FOR COST ALLOCATION

Provider Name:  
PACIFIC CARE NURSING CENTER

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj 14)	(Adj 15)	(Adj)	(Adj)	(Adj)		
	<b>GENERAL SERVICES</b>	)	)	)			)	)	)		
005	Plant Operations and Maintenance	140									
010	Housekeeping	20	20								
060	Laundry and Linen	1,102	1,102	1,102							
065	Dietary	1,854	1,854	1,854							
155	Social Services	130	130	130							
160	Activities	1,500	1,500	1,500							
165	Administration	988	988	988							
166	Medical Records	200	200	200							
170	Inservice Education - Nursing	80	80	80							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	314	314	314						255,483	255,483
077	Specialized Support Surfaces									74,920	74,920
080	Physical Therapy	157	157	157						122,399	122,399
081	Respiratory Therapy	200	200	200						437,130	437,130
082	Occupational Therapy	157	157	157						93,456	93,456
083	Speech Pathology	157	157	157						29,000	29,000
085	Pharmacy	80	80	80						203,298	203,298
090	Laboratory									13,352	13,352
095	Home Health Services									0	0
100	Other Ancillary Services									5,605	5,605
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,879	6,879	6,879	115,180	69,108	2,394,103	2,394,103	2,394,103	3,314,105	3,314,105
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care	3,417	3,417	3,417	51,085	16,455	1,894,669	1,894,669	1,894,669	2,289,314	2,289,314
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	400	400	400						14,314	14,314
145	Other Nonreimbursable	18	18	18						610	610
	<b>TOTAL STATISTICS</b>	17,793	17,653	17,633	166,265	85,563	4,288,772	4,288,772	4,288,772	6,852,987	6,852,987
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 54,433	\$ 81,795			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.012691978	0.019071893			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 67,124	\$ 119,094	\$ 167,508	\$ 279,568	\$ 1,372	\$ 15,835	\$ 80,809	\$ 10,430	\$ 78,377
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.80241319	6.75404346	1.00747731	3.26738977	0.00031998	0.00369213	0.01884188	0.00152193	0.01143695
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 261,532	\$ 32,293	\$ 30,322	\$ 189,990	\$ 2,164	\$ 29,795	\$ 1,332	\$ 16,447	\$ 8,015
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.81515890	1.83141287	0.18236864	2.22046614	0.00050459	0.00694718	0.00031051	0.00239995	0.00116961
	TOTAL CAPITAL COSTS - SCH. 5	\$ 117,432	\$ 924	\$ 133	\$ 7,339	\$ 12,347	\$ 866	\$ 9,990	\$ 533	\$ 6,580	\$ 1,332
	UNIT COST MULTIPLIER (CAPITAL COSTS)	6.59989884	0.05234158	0.00754522	0.04414088	0.14430586	0.00020187	0.00232926	0.00012423	0.00096015	0.00019436

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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	\$ 54,686	\$ 0	\$ 54,686	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,438	0	12,438	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	261,532	0	261,532	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 328,656	\$ 0	\$ 328,656	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 95,582	\$ 0	\$ 95,582	(Sch 3)
010	.20-.39	Fringe Benefits	6300	23,436	0	23,436	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,997	0	31,997	(Sch 4)
010		Housekeeping - Total	6300	\$ 151,015	\$ 0	\$ 151,015	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 54,387	\$ 0	\$ 54,387	(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	11,811	0	11,811	(Sch 5)
040		Property Taxes	7300	49,564	1,670	51,234	(Sch 5)
045		Property Insurance	7400	10,696	2,117	12,813	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	43,634	0	43,634	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 649,763	\$ 3,787	\$ 653,550	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 129,221	\$ 0	\$ 129,221	(Sch 3)
060	.20-.39	Fringe Benefits	6400	26,654	0	26,654	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,977	0	11,977	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 167,852	\$ 0	\$ 167,852	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 219,984	\$ 0	\$ 219,984	(Sch 3)
065	.20-.39	Fringe Benefits	6500	40,012	0	40,012	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	159,127	0	159,127	(Sch 4)
065		Dietary - Total	6500	\$ 419,123	\$ 0	\$ 419,123	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 23,393	\$ 0	\$ 23,393	(Sch 2)
075	.20-.39	Fringe Benefits	8100	4,939	0	4,939	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	216,518	0	216,518	(Sch 4)
075		Patient Supplies - Total	8100	\$ 244,850	\$ 0	\$ 244,850	
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	84,535	(9,615)	74,920	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 84,535	\$ (9,615)	\$ 74,920	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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	\$ 100,324	\$ 0	\$ 100,324	(Sch 2)
080	.20-.39	Fringe Benefits	8200	16,759	0	16,759	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 117,083	\$ 0	\$ 117,083	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 348,693	\$ 0	\$ 348,693	(Sch 2)
081	.20-.39	Fringe Benefits	8220	77,439	0	77,439	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	4,225	0	4,225	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 430,357	\$ 0	\$ 430,357	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 73,476	\$ 0	\$ 73,476	(Sch 2)
082	.20-.39	Fringe Benefits	8250	14,664	0	14,664	(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	\$ 88,140	\$ 0	\$ 88,140	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 6,693	\$ 0	\$ 6,693	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,781	0	1,781	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	15,210	0	15,210	(Sch 4)
083		Speech Pathology - Total	8280	\$ 23,684	\$ 0	\$ 23,684	
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	132,489	68,100	200,589	(Sch 4)
085		Pharmacy - Total	8300	\$ 132,489	\$ 68,100	\$ 200,589	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	13,352	0	13,352	(Sch 4)
090		Laboratory - Total	8400	\$ 13,352	\$ 0	\$ 13,352	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	5,605	0	5,605	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,605	\$ 0	\$ 5,605	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFIC CARE NURSING CENTER

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JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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		<b>Subtotal 075 - 102</b>		\$ 1,140,095	\$ 58,485	\$ 1,198,580	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,794,058	\$ 0	\$ 1,794,058	(Sch 2)
105	.20-.39	Fringe Benefits	6110	428,277	0	428,277	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	229,644	(57,876)	171,768	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,451,979	\$ (57,876)	\$ 2,394,103	
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	\$ 1,483,003	\$ 0	\$ 1,483,003	(Sch 2)
125	.20-.39	Fringe Benefits	6150	311,185	0	311,185	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	184,078	(83,597)	100,481	(Sch 4)
125		Subacute Care - Total	6150	\$ 1,978,266	\$ (83,597)	\$ 1,894,669	
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:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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)
		<b>Other Nonreimbursable</b>				
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	769	0	769 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 769	\$ 0	\$ 769
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		<b>Subtotal 105 - 145</b>		\$ 4,431,014	\$ (141,473)	\$ 4,289,541
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,066	\$ 0	\$ 40,066 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,367	0	14,367 (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	\$ 54,433	\$ 0	\$ 54,433

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility Number:  
206190593

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	\$ 65,346	\$ 0	\$ 65,346	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,449	0	16,449	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,825	0	4,825	(Sch 4)
160		Activities - Total	6700	\$ 86,620	\$ 0	\$ 86,620	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 241,407	\$ 0	\$ 241,407	(Sch 6)
165	.20-.39	Fringe Benefits	6900	75,640	0	75,640	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	341,541	(21,930)	319,611	(Sch 6)
165		Administration - Total	6900	\$ 658,588	\$ (21,930)	\$ 636,658	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 63,310	\$ 0	\$ 63,310	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,956	0	12,956	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,686	0	4,686	(Sch 4)
166		Medical Records - Total	6900	\$ 80,952	\$ 0	\$ 80,952	
167		CDPH Licensing Fees	6900	\$ 19,611	\$ 0	\$ 19,611	(Sch 6)
168		Professional Liability Insurance	6900	\$ 112,000	\$ (4,989)	\$ 107,011	(Sch 6)
169		Quality Assurance Fees	6900	\$ 494,689	\$ 0	\$ 494,689	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,663	\$ 0	\$ 67,663	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,301	0	12,301	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 79,964	\$ 0	\$ 79,964	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,586,857	\$ (26,919)	\$ 1,559,938	
200		<b>Total</b>		\$ 8,394,704	\$ (106,120)	\$ 8,288,584	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 94,337	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
PACIFIC CARE NURSING CENTER

NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	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	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	1,670				1,670			
045	4	Property Insurance	2,117	2,117						
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	(9,615)						(9,615)	
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
PACIFIC CARE NURSING CENTER

NPI:  
1518954122

OSHPD Facility Number:  
206190593 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	68,100			76,105				
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(57,876)		(36,000)					
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	(83,597)			(76,105)				(1,450)
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							













## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility No:  
206190593

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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## SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 1,854,370	\$ 175.80
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 214,271	\$ 20.31
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 226,095	\$ 21.43
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 19,764	\$ 1.87
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 15,296	\$ 1.45
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 6,551	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 35,748	\$ 3.39
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 165,256	\$ 15.67
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 231,539	\$ 21.95
11	Cost of Routine Service/Audited Total Routine Costs	\$ 2,863,264	\$ 2,768,891	\$ 262.50
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 271.45	\$ 262.50	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 466,149	\$ 44.19
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 14,139	\$ 1.34
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 207,592	\$ 19.68
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 2,337	\$ 0.22
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,809	\$ 0.17
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 1,946	\$ 0.18
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 10,618	\$ 1.01
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 49,086	\$ 4.65
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 68,775	\$ 6.52
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,008,155	\$ 822,451	\$ 77.97
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 95.58	\$ 77.97	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,320,519	\$ 220.00 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 228,410	\$ 21.65 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 433,687	\$ 41.12 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 22,101	\$ 2.10 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 17,105	\$ 1.62 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 8,497	\$ 0.81 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 46,367	\$ 4.40 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 214,343	\$ 20.32 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 300,314	\$ 28.47 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 3,871,419	\$ 3,591,342	\$ 340.48 *
36	Total Patient Days (Adj )	10,548	10,548	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 367.03	\$ 340.48	
38	Medi-Cal Overpayments (Adj )	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

## GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 24)		33	
42	Total Licensed Nursing Facility Beds (Adj 27)	99	66	
43	Total Licensed Capacity (All levels) (Adj )	99	99	
44	Total Medi-Cal Subacute Care Patient Days (Adj 18)	9,073	9,073	

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj )	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 22,101	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 22,101	

	AUDITED COSTS (Adj 25)	AUDITED TOTAL DAYS (Adj )	AUDITED MEDI-CAL DAYS (Adj 18)	
48	Ventilator (Equipment Cost Only)	\$ 70,404	4,956	4,351
49	Nonventilator	\$ N/A	5,592	4,722
50	TOTAL	\$ N/A	10,548	9,073

\* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility Number:  
206190593

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 19-20)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 19-20)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 28,332				\$ 23,665
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	6,626				5,534
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	222,657				185,976
4	Cost of Capital Related (Sch. 5, Ln. 75)	1,345				1,124
5	Property Taxes (Sch. 5, Ln. 75)	1,041				870
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	731				611
7	Professional Liability Insurance (Sch. 6, Ln. 75)	3,989				3,332
8	Quality Assurance Fees (Sch. 6, Ln. 75)	18,442				15,404
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	25,839				21,582
11	Total Patient Supplies Ancillary Service	\$ 309,003	\$ 184,421	1.675529	\$ 154,039	\$ 258,097

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	971				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	75,187				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	49				0
16	Property Taxes (Sch. 5, Ln. 77)	38				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	214				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	1,170				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	5,408				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	7,577				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 90,615	\$ 113,547	0.798036	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 117,083				\$ 9,862
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	3,244				273
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	3,050				257
26	Cost of Capital Related (Sch. 5, Ln. 80)	669				56
27	Property Taxes (Sch. 5, Ln. 80)	518				44
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	350				30
29	Professional Liability Insurance (Sch. 6, Ln. 80)	1,911				161
30	Quality Assurance Fees (Sch. 6, Ln. 80)	8,836				744
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	12,379				1,043
33	Total Physical Therapy Ancillary Service	\$ 148,040	\$ 330,123	0.448440	\$ 27,807	\$ 12,470

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 426,132				\$ 426,134
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	7,776				7,776
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	9,115				9,115
37	Cost of Capital Related (Sch. 5, Ln. 81)	1,035				1,035
38	Property Taxes (Sch. 5, Ln. 81)	801				801
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,251				1,251
40	Professional Liability Insurance (Sch. 6, Ln. 81)	6,826				6,826
41	Quality Assurance Fees (Sch. 6, Ln. 81)	31,555				31,555
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	44,211				44,211
44	Total Respiratory Ancillary Service	\$ 528,702	\$ 4,249,995	0.124401	\$ 4,249,995	\$ 528,704

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility Number:  
206190593

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 19-20)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 19-20)	SUBACUTE CARE ANCILLARY COST *
<b>OCCUPATIONAL THERAPY</b>						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 88,140				\$ 5,470
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	2,868				178
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	2,947				183
48	Cost of Capital Related (Sch. 5, Ln. 82)	650				40
49	Property Taxes (Sch. 5, Ln. 82)	503				31
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	267				17
51	Professional Liability Insurance (Sch. 6, Ln. 82)	1,459				91
52	Quality Assurance Fees (Sch. 6, Ln. 82)	6,746				419
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	9,452				587
55	Total Occupational Therapy Ancillary Service	\$ 113,034	\$ 327,976	0.344642	\$ 20,355	\$ 7,015

<b>SPEECH PATHOLOGY</b>						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 8,474				\$ 1,019
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,033				244
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	17,927				2,155
59	Cost of Capital Related (Sch. 5, Ln. 83)	608				73
60	Property Taxes (Sch. 5, Ln. 83)	471				57
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	83				10
62	Professional Liability Insurance (Sch. 6, Ln. 83)	453				54
63	Quality Assurance Fees (Sch. 6, Ln. 83)	2,093				252
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	2,933				353
66	Total Speech Pathology Ancillary Service	\$ 35,076	\$ 40,195	0.872636	\$ 4,831	\$ 4,216

<b>PHARMACY</b>						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,479				21
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	202,646				1,207
70	Cost of Capital Related (Sch. 5, Ln. 85)	433				3
71	Property Taxes (Sch. 5, Ln. 85)	335				2
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	582				3
73	Professional Liability Insurance (Sch. 6, Ln. 85)	3,175				19
74	Quality Assurance Fees (Sch. 6, Ln. 85)	14,675				87
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	20,561				123
77	Total Pharmacy Ancillary Service	\$ 245,886	\$ 596,123	0.412475	\$ 3,551	\$ 1,465

<b>LABORATORY</b>						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	173				87
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	13,400				6,707
81	Cost of Capital Related (Sch. 5, Ln. 90)	9				4
82	Property Taxes (Sch. 5, Ln. 90)	7				3
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	38				19
84	Professional Liability Insurance (Sch. 6, Ln. 90)	208				104
85	Quality Assurance Fees (Sch. 6, Ln. 90)	964				482
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	1,350				676
88	Total Laboratory Ancillary Service	\$ 16,149	\$ 55,495	0.291000	\$ 27,777	\$ 8,083

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
PACIFIC CARE NURSING CENTER

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

NPI:  
1518954122

OSHPD Facility Number:  
206190593

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 19-20)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 19-20)	SUBACUTE CARE ANCILLARY COST *
<b>HOME HEALTH SERVICES</b>						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

<b>OTHER ANCILLARY SERVICES</b>						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	73				26
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	5,625				1,992
103	Cost of Capital Related (Sch. 5, Ln. 100)	4				1
104	Property Taxes (Sch. 5, Ln. 100)	3				1
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	16				6
106	Professional Liability Insurance (Sch. 6, Ln. 100)	88				31
107	Quality Assurance Fees (Sch. 6, Ln. 100)	405				143
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	567				201
110	Total Other Ancillary Service	\$ 6,779	\$ 35,098	0.193150	\$ 12,431	\$ 2,401

<b>SUBACUTE CARE ANCILLARY SERVICES</b>						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

<b>TOTAL COST OF ANCILLARY SERVICES</b>						
122	Cost of Direct Care - Labor					\$ 466,149
123	Cost of Indirect Care - Labor					14,139
124	Cost of Direct and Indirect Nonlabor					207,592
125	Cost of Capital Related					2,337
126	Property Taxes					1,809
127	CDPH Licensing Fees					1,946
128	Professional Liability Insurance					10,618
129	Quality Assurance Fees					49,086
130	Caregiver Training					0
131	Cost of Administration					68,775
132	Total Cost of Subacute Care Ancillary Services					\$ 822,451

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		NPI		Adjustments
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1518954122		27
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					
1	Not Reported			8	210	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$94,337	\$94,337		

Provider Name							Fiscal Period	NPI		Adjustments
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1518954122		27
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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	045	4	8A-1	045	4	Property Insurance	\$10,696	\$2,117	\$12,813
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	341,541	(2,117)	339,424 *
							To reclassify property insurance 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			
3	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$112,000	(\$4,989)	\$107,011
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 339,424	4,989	344,413 *
							To reclassify finance fees, 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			
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$229,644	(\$36,000)	\$193,644 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 344,413	36,000	380,413 *
							To reclassify director of physician service expenses to the administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
5	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$132,489	\$76,105	\$208,594 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	184,078	(76,105)	107,973 *
							To reclassify the prescription drugs are not included in the Medi-Cal subacute rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511.5			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1518954122		27
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
6	10.5	040	4	8A-1	040	4	Property Taxes To adjust property taxes to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$49,564	\$1,670	\$51,234
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the property insurance to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$380,413	(\$2,322)	\$378,091 *
8	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor To reconcile the reported expenses to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$84,535	(\$9,615)	\$74,920
9	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To eliminate minor equipment 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) CCR, Title 22, Section 51511.5	* \$107,973	(\$1,450)	\$106,523 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the U.S. Skilledserve Home Office Audit Report for the fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$378,091	(\$58,480)	\$319,611

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1518954122		27	
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
11	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor To eliminate Skilled Nursing Pharmacy related party transactions profit factor. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304	*	\$208,594	(\$8,005)	\$200,589
12	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$193,644	(\$10,318)	\$183,326 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To eliminate Medmart and Ancillary Provider Services related party transactions profit factor. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304	*	106,523	(6,042)	100,481
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate prescription drugs not included in the routine rate. CCR, Title 22, Section 51511(c)	*	\$183,326	(\$11,558)	\$171,768

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1518954122		27
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				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
14	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	115,435	(255)	115,180	
	10.7	175	4	7	N/A	Total - Laundry Statistics	166,520	(255)	166,265	
To adjust laundry 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										
15	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	69,261	(153)	69,108	
	10.7	175	5	7	N/A	Total - Meals Served	85,716	(153)	85,563	
To adjust meal 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
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1518954122		27
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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
16	4.1	5	6	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	23,731	(56)	23,675	

Provider Name							Fiscal Period	NPI		Adjustments
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1518954122		27
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				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA</b>										
17	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 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through September 30, 2013 Report Date: October 09, 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	19,976	(523)	19,453	
18	4.3	100	2	Subacute 1	48	Medi-Cal Subacute Days - Ventilator	4,243	108	4,351	
	4.3	115	2	Subacute 1	49	Medi-Cal Subacute Days - Nonventilator	4,840	(118)	4,722	
	4.3	120	2	Subacute 1	44	Medi-Cal Subacute Days - Total To reflect ventilator, nonventilator and total Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through September 30, 2013 Report Date: October 09, 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 51511.5 Medi-Cal Subacute Care Contract No. 09-06-70169	9,083	(10)	9,073	

Provider Name							Fiscal Period	NPI		Adjustments
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1518954122		27
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				
<b>ADJUSTMENTS TO REPORTED TOTAL ANCILLARY CHARGES</b>										
19	13	10	2	Subacute 2	11	Patient Supplies - Total Ancillary Charge To adjust total patient supplies ancillary charges to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$199,553	(\$15,132)	\$184,421	
20	13	20	2	Subacute 2	77	Pharmacy - Total Ancillary Charge	\$599,996	(\$3,873)	\$596,123	
	13	25	2	Subacute 2	88	Laboratory - Total Ancillary Charge To adjust total pharmacy and laboratory charges to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	56,473	(978)	55,495	

Provider Name							Fiscal Period	NPI		Adjustments
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1518954122		27
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				
<b>ADJUSTMENTS TO REPORTED TOTAL SUBACUTE ANCILLARY CHARGES</b>										
21	13	10	4	Subacute 2	11	Patient Supplies - Subacute Ancillary Charge To adjust subacute patient supplies charges due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$264,439	(\$110,400)	\$154,039	
22	13	20	4	Subacute 2	77	Pharmacy - Subacute Ancillary Charge To eliminate the reported subacute pharmacy charges 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)	\$150,060	(\$146,509)	\$3,551	
23	13	15	4	Subacute 2	33	Physical Therapy - Subacute Ancillary Charge	\$24,219	\$3,588	\$27,807	
	13	17	4	Subacute 2	55	Occupational Therapy - Subacute Ancillary Charge	17,940	2,415	20,355	
	13	18	4	Subacute 2	66	Speech Pathology - Subacute Ancillary Charge	3,735	1,096	4,831	
	13	25	4	Subacute 2	88	Laboratory - Subacute Ancillary Charge	15,020	12,757	27,777	
	13	35	4	Subacute 2	110	Other Ancillary Services - Subacute Ancillary Charge To adjust subacute charges to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	12,431	12,431	

Provider Name							Fiscal Period		NPI		Adjustments
PACIFIC CARE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1518954122		27
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					
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
24	Not Reported			Subacute 1	41		Contracted Number of Subacute Beds To identify the contracted number of subacute beds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201 Medi-Cal Adult Subacute Contract No. 09-06-70169	0	33	33	
25	Not Reported			Subacute 1	48		Ventilator (Equipment Cost Only) To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Adult Subacute Contract No. 09-06-70169	\$0	\$70,404	\$70,404	
26	Not Reported				1	14	Overpayment - 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	\$439	\$439	
27	4.3	20	1	Subacute 1	42		Total Licensed Nursing Facility Beds To adjust the total available licensed nursing facility beds in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	99	(33)	66	