REPORT
ON THE
RATE SETTING AUDIT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: George Barbosa

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 1, 2012

Mark D. Towns, Administrator
Clear View Sanitarium and Clear View Convalescent Center
15823 South Western Avenue
Gardena, CA 90247

CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER: 1073608600
FISCAL PERIOD ENDED: DECEMBER 31, 2010

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 Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates 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.

Financial Audits Branch/Audits Section—Gardena
19300 South Hamilton Avenue, Suite 280, MS 2103, Gardena, CA 90248
Telephone: (310) 516-4757/FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

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

cc: Tiffany Karlin
Accurate Business Solutions
4541 East Anahiem Street
Long Beach, CA 93105

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility No.:
206190181

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 4,989,063	$ 80.91
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,427,784	$ 23.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 1,154,172	$ 18.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 107,114	$ 1.74
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 40,085	$ 0.65
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 47,408	$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 249,486	$ 4.05
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 699,963	$ 11.35
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,240,029	$ 20.11
11	Cost of Routine Service/Audited Total Costs	$ 9,986,713.00	$ 9,955,103.89	$ 161.45
12	Total Patient Days (Adj)	61,662	61,662	
13	Cost Per Patient Day (Cost Divided by Days)	$ 161.96	$ 161.45	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj 7)	46,677	24,973	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility No.:
206190181

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility No.:
206190181

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 46,918	$ 46,918			
160	Activities	43,798		$ 43,798		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	4,898,347	46,918	43,798	4,989,063	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 4,989,063	$ 46,918	$ 43,798	$ 4,989,063	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENT
Provider NPI: 1073608600
OSHPD Facility Number: 206190181
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 187,371	$ 187,371											
010	Housekeeping	389,869	2,305	$ 392,174										
060	Laundry and Linen	214,288	6,779	14,365	$ 235,432									
065	Dietary	538,889	34,650	73,427	0	$ 646,967								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	10,992	23,293	0	0	0	$ 34,284						
165	Administration	N/A	10,174	21,560	0	0	0	0		$ 31,734	$ 31,734			
166	Medical Records	55,239	3,935	8,338	0	0	0	0		67,511		$ 67,511		
170	Inservice Education - Nursing	62,972	0	0	0	0	0	0	$ 62,972					
	ANCILLARY SERVICES													
075	Patient Supplies		3,429	7,267	0	0	0	0	0	10,696	508	1,081	$ 12,285	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		0	0	0	0	0	0	0	0	167	354	521	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology		0	0	0	0	0	0	0	0	4	8	11	
085	Pharmacy		920	1,949	0	0	0	0	0	2,869	367	781	4,017	
090	Laboratory		0	0	0	0	0	0	0	0	90	191	281	
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	52	111	163	
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		113,114	239,701	235,432	646,967	0	34,284	62,972	1,332,470	30,477	64,836	1,427,784	*
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		1,073	2,274	0	0	0	0	0	3,347	70	149	3,566	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,448,628	$ 187,371	$ 392,174	$ 235,432	$ 646,967	$ -	$ 34,284	$ 62,972	$ 1,349,382	$ 31,734	$ 67,511	$ 1,448,628	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENT
Provider NPI: 1073608600
OSHPD Facility Number: 206190181
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 448,975	$ 448,975											
010	Housekeeping	56,591	5,523	$ 62,114										
060	Laundry and Linen	22,292	16,244	2,275	$ 40,811									
065	Dietary	390,991	83,028	11,630	0	$ 485,649								
155	Social Services	2,664	0	0	0	0	$ 2,664							
160	Activities	8,684	26,338	3,689	0	0	0	$ 38,711						
165	Administration	N/A	24,379	3,415	0	0	0	0		$ 27,794	$ 27,794			
166	Medical Records	6,620	9,428	1,321	0	0	0	0		17,368		$ 17,368		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	103,294	8,217	1,151	0	0	0	0	0	112,662	445	278	$ 113,385	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	41,380	0	0	0	0	0	0	0	41,380	146	91	41,617	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology	900	0	0	0	0	0	0	0	900	3	2	905	
085	Pharmacy	85,019	2,204	309	0	0	0	0	0	87,532	321	201	88,054	
090	Laboratory	22,287	0	0	0	0	0	0	0	22,287	79	49	22,415	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	12,977	0	0	0	0	0	0	0	12,977	46	29	13,051	
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	233,957	271,042	37,965	40,811	485,649	2,664	38,711	0	1,110,799	26,693	16,680	1,154,172	*
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	10,214	2,571	360	0	0	0	0	0	13,145	61	38	13,245	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,446,845	$ 448,975	$ 62,114	$ 40,811	$ 485,649	$ 2,664	$ 38,711	$ -	$ 1,401,682	$ 27,794	$ 17,368	$ 1,446,845	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 110,691	73%							
	Property Tax (line 40)	41,424	27%	$ 152,115						
005	Plant Operations and Maintenance			3,745	$ 3,745					
010	Housekeeping			1,825	46	$ 1,871				
060	Laundry and Linen			5,368	135	69	$ 5,572			
065	Dietary			27,438	693	350	0	$ 28,481		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			8,704	220	111	0	0	0	$ 9,035
165	Administration			8,056	203	103	0	0	0	0
166	Medical Records			3,116	79	40	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,715	69	35	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			728	18	9	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			89,570	2,261	1,144	5,572	28,481	0	9,035
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			850	21	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 152,115	100%	$ 152,115	$ 3,745	$ 1,871	$ 5,572	$ 28,481	$ -	$ 9,035

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 73% Of Total	Property Tax 27% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 110,691	73%								
	Property Tax (line 40)	41,424	27%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 8,363	$ 8,363					
166	Medical Records				3,234		$ 3,234				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,819	134	52	$ 3,004	$ 2,186	$ 818	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	0	44	17	61	44	17	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	0	0	0	0	0	
083	Speech Pathology			0	0	1	0	1	1	0	
085	Pharmacy			0	756	97	37	890	648	242	
090	Laboratory			0	0	24	9	33	24	9	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	14	5	19	14	5	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	136,062	8,031	3,106	147,199	107,114	40,085	*
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	882	18	7	908	660	247	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 152,115	100%	$ -	$ 140,518	$ 8,363	$ 3,234	$ 152,115	$ 110,691	$ 41,424	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT
Provider NPI: 1073608600
OSHPD Facility Number: 206190181
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 78,273												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,212,916												
	Total Costs Allocable as Administration	1,291,189	55%											
167	DPH Licensing Fees	49,364	2%											
168	Professional Liability Insurance	259,779	11%											
169	Quality Assurance Fees	728,842	31%											
174	Caregiver Training	0	0%											
	Total	2,329,174	100%						$ 2,329,174					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 10,696	$ 112,662	$ 2,819	$ 126,177	37,292	$ 20,673	$ 790	$ 4,159	$ 11,669	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	41,380	0	41,380	12,230	6,780	259	1,364	3,827	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	900	0	900	266	147	6	30	83	0
085	Pharmacy			0	2,869	87,532	756	91,156	26,942	14,935	571	3,005	8,431	0
090	Laboratory			0	0	22,287	0	22,287	6,587	3,652	140	735	2,061	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,977	0	12,977	3,835	2,126	81	428	1,200	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			4,989,063	1,332,470	1,110,799	136,062	7,568,394	2,236,886	1,240,029	47,408	249,486	699,963	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	3,347	13,145	882	17,374	5,135	2,847	109	573	1,607	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 2,329,174		$ 4,989,063	$ 1,349,382	$ 1,401,682	$ 140,518	$ 7,880,646	$ 2,329,174					
	Total Administrative Costs							$ 2,329,174		$ 1,291,189	$ 49,364	$ 259,779	$ 728,842	$ -
	Unit Cost Multiplier							0.29555622						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 99,246	$ 45,163	$ 11,597	$ 156,005						
	TOTAL FACILITY COSTS							$ 10,365,825						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCEN
Provider NPI: 1073608600
OSHPD Facility Number: 206190181
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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 6)	(Adj 6)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	833									
010	Housekeeping	406	406								
060	Laundry and Linen	1,194	1,194	1,194							
065	Dietary	6,103	6,103	6,103							
155	Social Services										
160	Activities	1,936	1,936	1,936							
165	Administration	1,792	1,792	1,792							
166	Medical Records	693	693	693							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	604	604	604						126,177	126,177
077	Specialized Support Surfaces									0	0
080	Physical Therapy									41,380	41,380
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									900	900
085	Pharmacy	162	162	162						91,156	91,156
090	Laboratory									22,287	22,287
095	Home Health Services									0	0
100	Other Ancillary Services									12,977	12,977
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,923	19,923	19,923	304,470	182,682	5,132,304	5,132,304	5,132,304	7,568,394	7,568,394
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	189	189	189						17,374	17,374
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,835	33,002	32,596	304,470	182,682	5,132,304	5,132,304	5,132,304	7,880,646	7,880,646
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 46,918	$ 43,798			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.009141703	0.008533789			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 187,371	$ 392,174	$ 235,432	$ 646,967	$ -	$ 34,284	$ 62,972	$ 31,734	$ 67,511
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.67756500	12.03135634	0.77325337	3.54149039	0.00000000	0.00668013	0.01226973	0.00402688	0.00856672
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 448,975	$ 62,114	$ 40,811	$ 485,649	$ 2,664	$ 38,711	$ -	$ 27,794	$ 17,368
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.60447852	1.90558407	0.13403953	2.65843877	0.00051907	0.00754271	0.00000000	0.00352687	0.00220394
	TOTAL CAPITAL COSTS - SCH. 5	$ 152,115	$ 3,745	$ 1,871	$ 5,572	$ 28,481	$ -	$ 9,035	$ -	$ 8,363	$ 3,234
	UNIT COST MULTIPLIER (CAPITAL COSTS)	4.49578839	0.11347772	0.05741079	0.01830069	0.15590331	0.00000000	0.00176036	0.00000000	0.00106117	0.00041037

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 145,670	$ 0	$ 145,670	(Sch 3)
005	.20-.39	Fringe Benefits	6200	41,701	0	41,701	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	448,975	0	448,975	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 636,346	$ 0	$ 636,346	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 288,498	$ 0	$ 288,498	(Sch 3)
010	.20-.39	Fringe Benefits	6300	101,371	0	101,371	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	56,591	0	56,591	(Sch 4)
010		Housekeeping - Total	6300	$ 446,460	$ 0	$ 446,460	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	27,053	16,601	43,654	(Sch 5)
040		Property Taxes	7300	42,928	(1,504)	41,424	(Sch 5)
045		Property Insurance	7400	78,273	0	78,273	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	67,037	0	67,037	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,298,097	$ 15,097	$ 1,313,194	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 167,344	$ 0	$ 167,344	(Sch 3)
060	.20-.39	Fringe Benefits	6400	46,944	0	46,944	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,292	0	22,292	(Sch 4)
060		Laundry and Linen - Total	6400	$ 236,580	$ 0	$ 236,580	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 418,319	$ 0	$ 418,319	(Sch 3)
065	.20-.39	Fringe Benefits	6500	120,570	0	120,570	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	390,991	0	390,991	(Sch 4)
065		Dietary - Total	6500	$ 929,880	$ 0	$ 929,880	
070		Provision for Bad Debts	7700	$ 0	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	103,294	0	103,294	(Sch 4)
075		Patient Supplies - Total	8100	$ 103,294	$ 0	$ 103,294	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	100	41,280	41,380	(Sch 4)
080		Physical Therapy - Total	8200	$ 100	$ 41,280	$ 41,380	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	900	0	900	(Sch 4)
083		Speech Pathology - Total	8280	$ 900	$ 0	$ 900	
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	85,019	0	85,019	(Sch 4)
085		Pharmacy - Total	8300	$ 85,019	$ 0	$ 85,019	
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	22,287	0	22,287	(Sch 4)
090		Laboratory - Total	8400	$ 22,287	$ 0	$ 22,287	
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	12,977	0	12,977	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 12,977	$ 0	$ 12,977	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 224,577	$ 41,280	$ 265,857	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,876,457	$ 0	$ 3,876,457	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,021,890	0	1,021,890	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	287,645	(53,688)	233,957	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 5,185,992	$ (53,688)	$ 5,132,304	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	10,214	0	10,214	(Sch 4)
140		Beauty and Barber - Total	8900	$ 10,214	$ 0	$ 10,214	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 5,196,206	$ (53,688)	$ 5,142,518	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 38,193	$ 0	$ 38,193	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,725	0	8,725	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,664	0	2,664	(Sch 4)
155		Social Services - Total	6600	$ 49,582	$ 0	$ 49,582	

STATE OF CALIFORNIA SCHEDULE 8

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1073608600

OSHPD Facility Number:
206190181

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 37,051	$ 0	$ 37,051	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,747	0	6,747	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,684	0	8,684	(Sch 4)
160		Activities - Total	6700	$ 52,482	$ 0	$ 52,482	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 935,042	$ 0	$ 935,042	(Sch 6)
165	.20-.39	Fringe Benefits	6900	142,629	0	142,629	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	139,438	(4,193)	135,245	(Sch 6)
165		Administration - Total	6900	$ 1,217,109	$ (4,193)	$ 1,212,916	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 47,928	$ 0	$ 47,928	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,311	0	7,311	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,620	0	6,620	(Sch 4)
166		Medical Records - Total	6900	$ 61,859	$ 0	$ 61,859	
167		CDPH Licensing Fees	6900	$ 49,364	$ 0	$ 49,364	(Sch 6)
168		Professional Liability Insurance	6900	$ 257,928	$ 1,851	$ 259,779	(Sch 6)
169		Quality Assurance Fees	6900	$ 728,842	$ 0	$ 728,842	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 54,660	$ 0	$ 54,660	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,312	0	8,312	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 62,972	$ 0	$ 62,972	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,480,138	$ (2,342)	$ 2,477,796	
200		**Total**		**$ 10,365,478**	**$ 347**	**$ 10,365,825**	

Provider Name: CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Provider NPI: 1073608600

OSHPD Facility Number: 206190181

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	16,601	16,601							
040	4	Property Taxes	(1,504)				(1,504)				
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	41,280			41,280					
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: CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Provider NPI: 1073608600

OSHPD Facility Number: 206190181

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(53,688)		(12,408)	(41,280)					
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

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OSHPD Facility Number: 206190181

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(4,193)	(16,601)	12,408						
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	1,851					1,851			
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name:
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$347 (To Sch 8)	0	0	0	(1,504)	1,851	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073608600	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
1	10.5	035	4	8A-1	035	4	Leases and Rentals		$27,053	$16,601	$43,654
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo		139,438	(16,601)	122,837 *
							To reclassify lease expenses from the using cost centers to th Leases and Rentals cost center				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230				
							CCR, Title 22, Sections 52000(e) and 5250				
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo		$287,645	($12,408)	$275,237 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	*	122,837	12,408	135,245
							To reclassify pharmacy expense to the appropriate ancillary cost cente				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 230				
							CCR, Title 22, Sections 51123 and 5151				
3	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabo		$100	$41,280	$41,380
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	*	275,237	(41,280)	233,957
							To reclassify physical and speech therapy expenses to the appropria ancillary cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 230				
							CCR, Title 22, Sections 51081, 51123 and 5151				

*Balance carried forward from prior/to subsequent adjustment

Provider Name	Fiscal Period	Provider NPI	Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073608600	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
4	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with provider's financial statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$42,928	($1,504)	$41,424
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability insurance expense to agree with the provider's liability insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub, 15-1, Sections 2300 and 2304	$257,928	$1,851	$259,779

Provider Name	Fiscal Period	Provider NPI	Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073608600	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
6	10.7	010	2	7	010		Housekeeping (Square Feet)	0	406	406
	10.7	060	2, 3	7	060		Laundry and Linen	0	1,194	1,194
	10.7	065	2, 3	7	065		Dietary	0	6,103	6,103
	10.7	075	2, 3	7	075		Patient Supplies	0	604	604
	10.7	085	2, 3	7	085		Pharmacy	0	162	162
	10.7	105	2, 3	7	105		Skilled Nursing Care	0	19,923	19,923
	10.7	140	2, 3	7	140		Beauty and Barber	0	189	189
	10.7	160	2, 3	7	160		Activities	0	1,936	1,936
	10.7	165	2, 3	7	165		Administration	0	1,792	1,792
	10.7	166	2, 3	7	166		Medical Records	0	693	693
	10.7	175	2	7	N/A		Total - Square Feet	0	33,002	33,002
	10.7	175	3	7	N/A		Total - Square Feet	0	32,596	32,596

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	Provider NPI	Adjustments
CLEAR VIEW SANITARIUM AND CLEAR VIEW CONVALESCENT CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073608600	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA			
7	4.1	5	2	1	15		Total Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through June 30, 2011 Report Date: July 26, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	46,677	(21,704)	24,973