REPORT
ON THE
RATE SETTING AUDIT

FRUITVALE HEALTHCARE CENTER
OAKLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1275670895

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Steven Gary
Audit Supervisor: Kelly Ostrom
Auditor: Phil Perrone

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 28, 2012

Walter Turpin
District Reimbursement Manager
Sava Senior Care Administrative Services, LLC
5300 West Sam Houston Parkway North, Suite 100
Houston, TX 77041

FRUITVALE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1275670895
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 that include a summary of the total due the State in the amount of $338, 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:

John Melton, 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—Sacramento at (916) 650-6994.

Original Signed By

Steven Gary, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility No.:
206010889

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	$ 5,754,279	$ 116.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,356,895	$ 27.44
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 828,594	$ 16.76
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 445,830	$ 9.02
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 26,289	$ 0.53
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 27,112	$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 13,598	$ 0.28
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 501,207	$ 10.14
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,550,507	$ 31.36
11	Cost of Routine Service/Audited Total Costs	$ 10,531,798.00	$ 10,504,310.98	$ 212.45
12	Total Patient Days (Adj 4)	49,440	49,444	
13	Cost Per Patient Day (Cost Divided by Days)	$ 213.02	$ 212.45	
14	Overpayments (Adj 6)	$	$ 338	
15	Medi-Cal Days (Adj 5)	38,663	38,392	
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	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility No.:
206010889

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:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility No.:
206010889

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	$ 99,312	$ 99,312			
160	Activities	158,025		$ 158,025		
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	533,757	0	0	533,757	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	204,764	0	0	204,764	
083	Speech Pathology	33,450	0	0	33,450	
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	5,496,942	99,312	158,025	5,754,279	*
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	$ 6,526,250	$ 99,312	$ 158,025	$ 6,526,250	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: FRUITVALE HEALTHCARE CENTER
Provider NPI: 1275670895
OSHPD Facility Number: 206010889
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	$ 106,430	$ 106,430											
010	Housekeeping	443,031	759	$ 443,790										
060	Laundry and Linen	148,332	2,435	10,224	$ 160,991									
065	Dietary	501,328	7,474	31,389	0	$ 540,191								
155	Social Services	N/A	329	1,380	0	0	$ 1,709							
160	Activities	N/A	5,879	24,692	0	0	0	$ 30,571						
165	Administration	N/A	2,857	11,997	0	0	0	0		$ 14,853	$ 14,853			
166	Medical Records	114,805	325	1,363	0	0	0	0		116,493		$ 116,493		
170	Inservice Education - Nursing	102,994	0	0	0	0	0	0	$ 102,994					
	ANCILLARY SERVICES													
075	Patient Supplies		1,627	6,833	0	0	0	0	0	8,460	144	1,130	$ 9,734	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		1,473	6,186	0	0	0	0	0	7,659	865	6,783	15,307	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		3,218	13,513	0	0	0	0	0	16,731	379	2,973	20,083	
083	Speech Pathology		499	2,096	0	0	0	0	0	2,595	61	477	3,133	
085	Pharmacy		0	0	0	0	0	0	0	0	484	3,795	4,279	
090	Laboratory		0	0	0	0	0	0	0	0	138	1,082	1,219	
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	141	1,105	1,245	
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		78,688	330,469	160,991	540,191	1,709	30,571	102,994	1,245,614	12,584	98,697	1,356,895	*
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		134	562	0	0	0	0	0	696	3	20	719	
145	Other Nonreimbursable		734	3,084	0	0	0	0	0	3,819	55	431	4,305	
	TOTAL	$ 1,416,920	$ 106,430	$ 443,790	$ 160,991	$ 540,191	$ 1,709	$ 30,571	$ 102,994	$ 1,285,574	$ 14,853	$ 116,493	$ 1,416,920	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: FRUITVALE HEALTHCARE CENTER
Provider NPI: 1275670895
OSHPD Facility Number: 206010889
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	$ 259,162	$ 259,162											
010	Housekeeping	31,107	1,848	$ 32,955										
060	Laundry and Linen	25,265	5,928	759	$ 31,952									
065	Dietary	303,835	18,200	2,331	0	$ 324,365								
155	Social Services	1,802	800	102	0	0	$ 2,705							
160	Activities	22,516	14,317	1,834	0	0	0	$ 38,666						
165	Administration	N/A	6,956	891	0	0	0	0		$ 7,847	$ 7,847			
166	Medical Records	8,504	790	101	0	0	0	0		9,396		$ 9,396		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	73,910	3,962	507	0	0	0	0	0	78,379	76	91	$ 78,547	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	15,972	3,587	459	0	0	0	0	0	20,018	457	547	21,022	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	3,266	7,835	1,003	0	0	0	0	0	12,105	200	240	12,545	
083	Speech Pathology	166	1,215	156	0	0	0	0	0	1,537	32	38	1,608	
085	Pharmacy	318,105	0	0	0	0	0	0	0	318,105	256	306	318,667	
090	Laboratory	90,658	0	0	0	0	0	0	0	90,658	73	87	90,818	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	92,590	0	0	0	0	0	0	0	92,590	74	89	92,753	
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	200,147	191,610	24,540	31,952	324,365	2,705	38,666	0	813,986	6,648	7,960	828,594	*
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	0	326	42	0	0	0	0	0	368	1	2	371	
145	Other Nonreimbursable	26,737	1,788	229	0	0	0	0	0	28,754	29	35	28,818	
	TOTAL	$ 1,473,742	$ 259,162	$ 32,955	$ 31,952	$ 324,365	$ 2,705	$ 38,666	$ -	$ 1,456,500	$ 7,847	$ 9,396	$ 1,473,742	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility Number:
206010889

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)	$ 483,193	94%							
	Property Tax (line 40)	28,492	6%	$ 511,685						
005	Plant Operations and Maintenance			2,774	$ 2,774					
010	Housekeeping			3,628	20	$ 3,648				
060	Laundry and Linen			11,641	63	84	$ 11,789			
065	Dietary			35,738	195	258	0	$ 36,191		
155	Social Services			1,572	9	11	0	0	$ 1,591	
160	Activities			28,113	153	203	0	0	0	$ 28,470
165	Administration			13,659	74	99	0	0	0	0
166	Medical Records			1,552	8	11	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			7,780	42	56	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,043	38	51	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			15,386	84	111	0	0	0	0
083	Speech Pathology			2,386	13	17	0	0	0	0
085	Pharmacy			0	0	0	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			376,260	2,051	2,716	11,789	36,191	1,591	28,470
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			640	3	5	0	0	0	0
145	Other Nonreimbursable			3,512	19	25	0	0	0	0
	TOTAL	$ 511,685	100%	$ 511,685	$ 2,774	$ 3,648	$ 11,789	$ 36,191	$ 1,591	$ 28,470

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility Number:
206010889

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 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 483,193	94%								
	Property Tax (line 40)	28,492	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 13,832	$ 13,832					
166	Medical Records				1,572		$ 1,572				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	7,879	134	15	$ 8,028	$ 7,581	$ 447	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	7,132	805	92	8,029	7,582	447	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	15,581	353	40	15,974	15,084	889	
083	Speech Pathology			0	2,417	57	6	2,480	2,342	138	
085	Pharmacy			0	0	451	51	502	474	28	
090	Laboratory			0	0	128	15	143	135	8	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	131	15	146	138	8	
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	459,068	11,719	1,332	472,119	445,830	26,289	*
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	648	2	0	651	615	36	
145	Other Nonreimbursable			0	3,556	51	6	3,613	3,412	201	
	TOTAL	$ 511,685	100%	$ -	$ 496,281	$ 13,832	$ 1,572	$ 511,685	$ 483,193	$ 28,492	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: FRUITVALE HEALTHCARE CENTER
Provider NPI: 1275670895
OSHPD Facility Number: 206010889
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. 74% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 20,663												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,809,409												
	Total Costs Allocable as Administration	1,830,072	74%											
167	DPH Licensing Fees	32,000	1%											
168	Professional Liability Insurance	16,050	1%											
169	Quality Assurance Fees	591,577	24%											
174	Caregiver Training	0	0%											
	Total	2,469,699	100%						$ 2,469,699					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 8,460	$ 78,379	$ 7,879	$ 94,719	23,957	$ 17,752	$ 310	$ 156	$ 5,738	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			533,757	7,659	20,018	7,132	568,566	143,804	106,560	1,863	935	34,446	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			204,764	16,731	12,105	15,581	249,180	63,024	46,701	817	410	15,096	0
083	Speech Pathology			33,450	2,595	1,537	2,417	39,999	10,117	7,497	131	66	2,423	0
085	Pharmacy			0	0	318,105	0	318,105	80,456	59,619	1,042	523	19,272	0
090	Laboratory			0	0	90,658	0	90,658	22,930	16,991	297	149	5,492	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	92,590	0	92,590	23,418	17,353	303	152	5,609	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			5,754,279	1,245,614	813,986	459,068	8,272,947	2,092,424	1,550,507	27,112	13,598	501,207	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	696	368	648	1,712	433	321	6	3	104	0
145	Other Nonreimbursable			0	3,819	28,754	3,556	36,129	9,138	6,771	118	59	2,189	0
	SUBTOTAL	$ 2,469,699		$ 6,526,250	$ 1,285,574	$ 1,456,500	$ 496,281	$ 9,764,605	$ 2,469,699					
	Total Administrative Costs							$ 2,469,699		$ 1,830,072	$ 32,000	$ 16,050	$ 591,577	$ -
	Unit Cost Multiplier							0.25292360						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 131,346	$ 17,242	$ 15,404	$ 163,992						
	TOTAL FACILITY COSTS							$ 12,398,296						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: FRUITVALE HEALTHCARE CENTER
Provider NPI: 1275670895
OSHPD Facility Number: 206010889
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)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	143									
010	Housekeeping	187	187								
060	Laundry and Linen	600	600	600							
065	Dietary	1,842	1,842	1,842							
155	Social Services	81	81	81							
160	Activities	1,449	1,449	1,449							
165	Administration	704	704	704							
166	Medical Records	80	80	80							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	401	401	401						94,719	94,719
077	Specialized Support Surfaces									0	0
080	Physical Therapy	363	363	363						568,566	568,566
081	Respiratory Therapy									0	0
082	Occupational Therapy	793	793	793						249,180	249,180
083	Speech Pathology	123	123	123						39,999	39,999
085	Pharmacy									318,105	318,105
090	Laboratory									90,658	90,658
095	Home Health Services									0	0
100	Other Ancillary Services									92,590	92,590
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,393	19,393	19,393	494,400	148,320	5,697,089	5,697,089	5,697,089	8,272,947	8,272,947
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	33	33	33						1,712	1,712
145	Other Nonreimbursable	181	181	181						36,129	36,129
	TOTAL STATISTICS	26,373	26,230	26,043	494,400	148,320	5,697,089	5,697,089	5,697,089	9,764,605	9,764,605
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 99,312	$ 158,025			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.01743206	0.02773785			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 106,430	$ 443,790	$ 160,991	$ 540,191	$ 1,709	$ 30,571	$ 102,994	$ 14,853	$ 116,493
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.05756767	17.04065450	0.32562891	3.64206395	0.00029997	0.00536613	0.01807836	0.00152112	0.01193012
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 259,162	$ 32,955	$ 31,952	$ 324,365	$ 2,705	$ 38,666	$ -	$ 7,847	$ 9,396
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.88036599	1.26539294	0.06462875	2.18693021	0.00047477	0.00678701	0.00000000	0.00080358	0.00096222
	TOTAL CAPITAL COSTS - SCH. 5	$ 511,685	$ 2,774	$ 3,648	$ 11,789	$ 36,191	$ 1,591	$ 28,470	$ -	$ 13,832	$ 1,572
	UNIT COST MULTIPLIER (CAPITAL COSTS)	19.40185038	0.10577448	0.14007318	0.02384429	0.24400661	0.00027935	0.00499720	0.00000000	0.00141654	0.00016097

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility Number:
206010889

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	$ 25,155	$ 0	$ 25,155	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,663	0	5,663	(Sch 3)
005	.79	Agency Staff	6200	75,612	0	75,612	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	259,162	0	259,162	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 365,592	$ 0	$ 365,592	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 314,705	$ 0	$ 314,705	(Sch 3)
010	.20-.39	Fringe Benefits	6300	128,326	0	128,326	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,107	0	31,107	(Sch 4)
010		Housekeeping - Total	6300	$ 474,138	$ 0	$ 474,138	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	109,320	0	109,320	(Sch 5)
025		Depreciation: Equipment	7140	64,164	0	64,164	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	306,139	3,570	309,709	(Sch 5)
040		Property Taxes	7300	28,492	0	28,492	(Sch 5)
045		Property Insurance	7400	20,663	0	20,663	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,368,508	$ 3,570	$ 1,372,078	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 102,555	$ 0	$ 102,555	(Sch 3)
060	.20-.39	Fringe Benefits	6400	45,777	0	45,777	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,265	0	25,265	(Sch 4)
060		Laundry and Linen - Total	6400	$ 173,597	$ 0	$ 173,597	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 363,504	$ 0	$ 363,504	(Sch 3)
065	.20-.39	Fringe Benefits	6500	137,824	0	137,824	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	303,835	0	303,835	(Sch 4)
065		Dietary - Total	6500	$ 805,163	$ 0	$ 805,163	
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	73,910	0	73,910	(Sch 4)
075		Patient Supplies - Total	8100	$ 73,910	$ 0	$ 73,910	
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:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility Number:
206010889

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	$ 431,256	$ 0	$ 431,256	(Sch 2)
080	.20-.39	Fringe Benefits	8200	102,501	0	102,501	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	15,972	0	15,972	(Sch 4)
080		Physical Therapy - Total	8200	$ 549,729	$ 0	$ 549,729	
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	$ 163,026	$ 0	$ 163,026	(Sch 2)
082	.20-.39	Fringe Benefits	8250	41,738	0	41,738	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	3,266	0	3,266	(Sch 4)
082		Occupational Therapy - Total	8250	$ 208,030	$ 0	$ 208,030	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 31,152	$ 0	$ 31,152	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,298	0	2,298	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	166	0	166	(Sch 4)
083		Speech Pathology - Total	8280	$ 33,616	$ 0	$ 33,616	
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	318,105	0	318,105	(Sch 4)
085		Pharmacy - Total	8300	$ 318,105	$ 0	$ 318,105	
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	90,658	0	90,658	(Sch 4)
090		Laboratory - Total	8400	$ 90,658	$ 0	$ 90,658	
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	92,590	0	92,590	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 92,590	$ 0	$ 92,590	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility Number:
206010889

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,366,638	$ 0	$ 1,366,638	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 4,147,393	$ 0	$ 4,147,393	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,349,549	0	1,349,549	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	200,147	0	200,147	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 5,697,089	$ 0	$ 5,697,089	
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:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility Number:
206010889

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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
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		26,737	26,737	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 26,737	$ 26,737	
146		**Subtotal 105 - 145**		$ 5,697,089	$ 26,737	$ 5,723,826	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 74,726	$ 0	$ 74,726	(Sch 2)
155	.20-.39	Fringe Benefits	6600	24,586	0	24,586	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,802	0	1,802	(Sch 4)
155		Social Services - Total	6600	$ 101,114	$ 0	$ 101,114	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FRUITVALE HEALTHCARE CENTER

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

Provider NPI:
1275670895

OSHPD Facility Number:
206010889

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	$ 120,453	$ 0	$ 120,453	(Sch 2)
160	.20-.39	Fringe Benefits	6700	37,572	0	37,572	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	22,516	0	22,516	(Sch 4)
160		Activities - Total	6700	$ 180,541	$ 0	$ 180,541	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 637,805	$ 0	$ 637,805	(Sch 6)
165	.20-.39	Fringe Benefits	6900	205,431	0	205,431	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,000,991	(34,818)	966,173	(Sch 6)
165		Administration - Total	6900	$ 1,844,227	$ (34,818)	$ 1,809,409	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 83,669	$ 0	$ 83,669	(Sch 3)
166	.20-.39	Fringe Benefits	6900	31,136	0	31,136	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,504	0	8,504	(Sch 4)
166		Medical Records - Total	6900	$ 123,309	$ 0	$ 123,309	
167		CDPH Licensing Fees	6900	$ 32,000	$ 0	$ 32,000	(Sch 6)
168		Professional Liability Insurance	6900	$ 16,050	$ 0	$ 16,050	(Sch 6)
169		Quality Assurance Fees	6900	$ 591,577	$ 0	$ 591,577	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 79,811	$ 0	$ 79,811	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,183	0	23,183	(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	$ 102,994	$ 0	$ 102,994	
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		$ 2,991,812	$ (34,818)	$ 2,956,994	
200		**Total**		**$ 12,402,807**	**$ (4,511)**	**$ 12,398,296**	

Provider Name: FRUITVALE HEALTHCARE CENTER

Provider NPI: 1275670895

OSHPD Facility Number: 206010889

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	AUDIT ADJ	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	3,570	3,570							
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: FRUITVALE HEALTHCARE CENTER

Provider NPI: 1275670895

OSHPD Facility Number: 206010889

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	AUDIT ADJ	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	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: FRUITVALE HEALTHCARE CENTER

Provider NPI: 1275670895

OSHPD Facility Number: 206010889

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	AUDIT ADJ	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	26,737		26,737						
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	(34,818)	(3,570)		(31,248)					
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: FRUITVALE HEALTHCARE CENTER

Provider NPI: 1275670895

OSHPD Facility Number: 206010889

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	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($4,511)	0	26,737	(31,248)	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
FRUITVALE HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1275670895	6

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
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	035	4	8A-1	035	4	Leases and Rentals	$306,139	$3,570	$309,709
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,000,991	(3,570)	997,421 *
							To reclassify rented software for proper cost determination.			
							42 CFR 413.5, 413.20, 413.24, and 413.130			
							CMS Pub. 15-1, Sections 2300, 2306, and 2307			
							CMS Pub. 15-2, Section 2408			
							W&I Code 14126.023			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
FRUITVALE HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1275670895	6

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			
2	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor To establish marketing expense as a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328	$0	$26,737	$26,737
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To adjust reported home office costs to agree with the SSC Equity Holdings, LLC Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	$997,421	($31,248)	$966,173

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
FRUITVALE HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1275670895	6

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 PATIENT DAYS			
4	4.1	5	6	1	12	N/A	Total Patient Days 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	49,440	4	49,444

Provider Name	Fiscal Period	Provider NPI	Adjustments
FRUITVALE HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1275670895	6

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			
5	4.1	5	2	1	15	N/A	Medi-Cal Days	38,663	(271)	38,392
							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 October 1, 2011 Report Date: October 14, 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			

Provider Name	Fiscal Period	Provider NPI	Adjustments
FRUITVALE HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1275670895	6

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 OTHER MATTERS			
6	Not Reported			1	14	N/A	Overpayments 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	$338	$338