APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

NINETEENTH AVENUE HEALTHCARE CENTER
SAN FRANCISCO, CALIFORNIA
PROVIDER NUMBER: ZZR05963J
NPI NUMBER: 1427072016

FISCAL PERIOD ENDED
DECEMBER 31, 2008

Audits Section – Fresno
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Brian Emo

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

September 26, 2011

Donna Dornbrook
Corporate Director of Reimbursement
Kindred Healthcare, Inc.
680 South Fourth Street
Louisville, Kentucky 40202

In the Matter of:

PROVIDER: NINETEENTH AVENUE HEALTHCARE CENTER
PROVIDER NO. ZZR05963J
NPI NO. 1427072016
FISCAL PERIOD ENDED DECEMBER 31, 2008
CASE NO. NF11-1208-232G-JB

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 9, 2011, the following revisions are made to the Medi-Cal audit report dated June 29, 2010.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 9,123,869	$ 179.16
Revision	9,988	0.20
Revised Cost and Cost Per Day	$ 9,133,857	$ 179.36

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Enclosure

cc: Chief
Audit Review and Analysis Section
Department of Health Care Services
M.S. 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Chief
Long Term Care System Development Unit
Department of Health Care Services
M.S. 4612
P.O. Box 997417
Sacramento, CA 95899-7417

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR05963J

Provider NPI:
1427072016

OSHPD Facility No.:
206380814

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 5,259,795	$ 5,259,795	$ 103.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 1,248,683	$ 1,249,204	$ 24.53
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 836,849	$ 836,979	$ 16.44
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 117,075	$ 117,117	$ 2.30
5	Property Taxes (Sch. 5, Ln. 105)	$ 60,448	$ 60,470	$ 1.19
6	Facility License Fees (Sch. 6, Ln. 105)	$ 34,284	$ 34,430	$ 0.68
7	Liability Insurance (Sch. 6, Ln. 105)	$ 26,507	$ 31,645	$ 0.62
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 397,367	$ 399,061	$ 7.84
10	Cost of Administration (Sch. 6, Ln. 105)	$ 1,142,863	$ 1,145,156	$ 22.49
11	Cost of Routine Service/Audited Total Costs	$ 9,123,869	$ 9,133,857	$ 179.36
12	Total Patient Days (Rev)	50,926	50,926	
13	Cost Per Patient Day (Cost Divided by Days)	$ 179.16	$ 179.36	
14	Overpayments (Rev)	$ 0	$ 0	
	INTERMEDIATE CARE			
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
16	Total Patient Days (Rev)		0	
17	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
18	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED			
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
20	Total Patient Days Rev)		0	
21	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
22	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
24	Total Patient Days (Rev)		0	
25	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
26	Overpayments (Rev)	$	$ 0	
	ADULT SUBACUTE			
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR05963J

Provider NPI:
1427072016

OSHPD Facility No.:
206380814

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	PEDIATRIC SUBACUTE			
41	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
42	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
43	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
44	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
45	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
46	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
47	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
48	Total Patient Days (Rev)		0	
49	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
50	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
52	Total Patient Days (Rev)		0	
53	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
54	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR05963J

Provider NPI:
1427072016

OSHPD Facility No.:
206380814

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 113,926	$ 113,926			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	161,530		$ 161,530		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	24,298	0	0	$ 24,298	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	173,262	0	0	173,262	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	253,290	0	0	253,290	
83.00	Speech Pathology	63,624	0	0	63,624	
85.00	Pharmacy	89,124	0	0	89,124	
90.00	Laboratory	18,048	0	0	18,048	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	54,407	0	0	54,407	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	4,984,339	113,926	161,530	5,259,795	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	5,302	0	0	5,302	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 5,941,150	$ 113,926	$ 161,530	$ 5,941,150	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 48,824	$ 48,824											
10.00	Housekeeping	372,183	1,383	$ 373,566										
60.00	Laundry and Linen	163,710	1,268	9,983	$ 174,961									
65.00	Dietary	495,778	8,084	63,655	0	$ 567,517								
155.00	Social Services	N/A	261	2,056	0	0	$ 2,317							
160.00	Activities	N/A	1,230	9,687	0	0	0	$ 10,917						
165.00	Administration	N/A	3,828	30,147	0	0	0	0		$ 33,976	$ 33,976			
165.00	Medical Records	96,813	429	3,380	0	0	0	0		100,623		$ 100,623		
170.00	Inservice Education - Nursing	97,650	0	0	0	0	0	0	$ 97,650					
	ANCILLARY SERVICES													
75.00	Patient Supplies		299	2,352	0	0	0	0	0	2,651	128	379	$ 3,158	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy		387	3,044	0	0	0	0	0	3,431	763	2,259	6,453	
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy		565	4,448	0	0	0	0	0	5,013	1,115	3,302	9,430	
83.00	Speech Pathology		50	395	0	0	0	0	0	446	272	806	1,524	
85.00	Pharmacy		0	0	0	0	0	0	0	0	375	1,112	1,487	
90.00	Laboratory		0	0	0	0	0	0	0	0	76	225	301	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	229	679	908	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		30,779	242,362	174,961	567,517	2,317	10,917	97,650	1,126,502	30,973	91,729	1,249,204	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		261	2,056	0	0	0	0	0	2,317	45	132	2,494	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,274,958	$ 48,824	$ 373,566	$ 174,961	$ 567,517	$ 2,317	$ 10,917	$ 97,650	$ 1,140,360	$ 33,976	$ 100,623	$ 1,274,958	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	Provider Number:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 332,338	$ 332,338											
10.00	Housekeeping	26,204	9,416	$ 35,620										
60.00	Laundry and Linen	36,272	8,630	952	$ 45,854									
65.00	Dietary	304,171	55,025	6,070	0	$ 365,266								
155.00	Social Services	0	1,777	196	0	0	$ 1,973							
160.00	Activities	12,607	8,373	924	0	0	0	$ 21,904						
165.00	Administration	N/A	26,060	2,875	0	0	0	0		$ 28,935	$ 28,935			
165.00	Medical Records	1,409	2,922	322	0	0	0	0		4,653		$ 4,653		
170.00	Inservice Education - Nursing	1,605	0	0	0	0	0	0	$ 1,605					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	2,034	224	0	0	0	0	0	2,258	109	18	$ 2,384	
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy	0	2,632	290	0	0	0	0	0	2,922	650	104	3,676	
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy	0	3,845	424	0	0	0	0	0	4,269	950	153	5,371	
83.00	Speech Pathology	0	342	38	0	0	0	0	0	379	232	37	649	
85.00	Pharmacy	0	0	0	0	0	0	0	0	0	320	51	371	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	65	10	75	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	195	31	226	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	137,143	209,506	23,109	45,854	365,266	1,973	21,904	1,605	806,359	26,377	4,242	836,979	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		1,777	196	0	0	0	0	0	1,973	38	6	2,017	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 851,749	$ 332,338	$ 35,620	$ 45,854	$ 365,266	$ 1,973	$ 21,904	$ 1,605	$ 818,161	$ 28,935	$ 4,653	$ 851,749	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: ZZR05963J

Provider NPI: 1427072016

OSHPD Facility Number: 206380814

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)	$ 122,105	66%							
	Property Tax (line 40)	63,045	34%	$ 185,150						
5.00	Plant Operations and Maintenance			3,117	$ 3,117					
10.00	Housekeeping			5,157	88	$ 5,246				
60.00	Laundry and Linen			4,727	81	140	$ 4,948			
65.00	Dietary			30,139	516	894	0	$ 31,549		
155.00	Social Services			973	17	29	0	0	$ 1,019	
160.00	Activities			4,586	79	136	0	0	0	$ 4,801
165.00	Administration			14,274	244	423	0	0	0	0
165.00	Medical Records			1,601	27	47	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			1,114	19	33	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			1,441	25	43	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			2,106	36	62	0	0	0	0
83.00	Speech Pathology			187	3	6	0	0	0	0
85.00	Pharmacy			0	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			114,754	1,965	3,403	4,948	31,549	1,019	4,801
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			973	17	29	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 185,150	100%	$ 185,150	$ 3,117	$ 5,246	$ 4,948	$ 31,549	$ 1,019	$ 4,801

* (To Schedule 1)

STATE OF CALIFORNIA

SCHEDULE 5

ALLOCATION OF CAPITAL COSTS

Provider Name:
NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR05963J

Provider NPI:
1427072016

OSHPD Facility Number:
206380814

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 66% Of Total	Property Tax 34% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 122,105	66%								
	Property Tax (line 40)	63,045	34%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 14,942	$ 14,942					
165.00	Medical Records				1,675		$ 1,675				
170.00	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	1,166	56	6	$ 1,229	$ 810	$ 418	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	
80.00	Physical Therapy			0	1,509	335	38	1,882	1,241	641	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	2,205	490	55	2,750	1,814	936	
83.00	Speech Pathology			0	196	120	13	329	217	112	
85.00	Pharmacy			0	0	165	19	184	121	63	
90.00	Laboratory			0	0	33	4	37	25	13	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	101	11	112	74	38	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	162,439	13,621	1,527	177,587	117,117	60,470	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	1,019	20	2	1,041	686	354	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 185,150	100%	$ -	$ 168,533	$ 14,942	$ 1,675	$ 185,150	$ 122,105	$ 63,045	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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. 71% of Total	Facility License Fees 2% of Total	Liability Insurance 2% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 25% of Total	
	GENERAL SERVICES														
45.00	Property Insurance	$ 11,916													
55.00	Interest-Other	0													
165.00	Administration (Salaries & Wages, Fringe Benefits,														
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	1,244,268													
	Total Costs Allocable as Administration	1,256,184	71%												
165.07	Facility License Fees	37,768	2%												
165.08	Liability Insurance	34,713	2%												
165.09	Caregiver Training	0	0%												
165.10	Quality Assurance Fees	437,752	25%												
	Total	1,766,417	100%						$ 1,766,417						
	ANCILLARY SERVICES														
75.00	Patient Supplies			$ 24,298	$ 2,651	$ 2,258	$ 1,166	$ 30,373	6,650	$ 4,729	$ 142	$ 131	$ -	$ 1,648	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy			173,262	3,431	2,922	1,509	181,124	39,654	28,200	848	779	0	9,827	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy			253,290	5,013	4,269	2,205	264,776	57,969	41,225	1,239	1,139	0	14,366	
83.00	Speech Pathology			63,624	446	379	196	64,645	14,153	10,065	303	278	0	3,507	
85.00	Pharmacy			89,124	0	0	0	89,124	19,512	13,876	417	383	0	4,836	
90.00	Laboratory			18,048	0	0	0	18,048	3,951	2,810	84	78	0	979	
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services			54,407	0	0	0	54,407	11,912	8,471	255	234	0	2,952	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105.00	Skilled Nursing Care			5,259,795	1,126,502	806,359	162,439	7,355,095	1,610,292	1,145,156	34,430	31,645	0	399,061	*
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber			5,302	2,317	1,973	1,019	10,611	2,323	1,652	50	46	0	576	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,766,417		$ 5,941,150	$ 1,140,360	$ 818,161	$ 168,533	$ 8,068,204	$ 1,766,417						
	Total Administrative Costs							$ 1,766,417		$ 1,256,184	$ 37,768	$ 34,713	$ -	$ 437,752	
	Unit Cost Multiplier							0.21893560							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 134,598	$ 33,588	$ 14,942	$ 183,128							
	TOTAL FACILITY COSTS							$ 10,017,749							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
5	Plant Operations and Maintenance	333									
10	Housekeeping	551	551								
60	Laundry and Linen	505	505	505							
65	Dietary	3,220	3,220	3,220							
155	Social Services	104	104	104							
160	Activities	490	490	490							
165	Administration	1,525	1,525	1,525							
165	Medical Records	171	171	171							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies	119	119	119						30,373	30,373
77	Specialized Support Surfaces									0	0
80	Physical Therapy	154	154	154						181,124	181,124
81	Respiratory Therapy									0	0
82	Occupational Therapy	225	225	225						264,776	264,776
83	Speech Pathology	20	20	20						64,645	64,645
85	Pharmacy									89,124	89,124
90	Laboratory									18,048	18,048
95	Home Health Services									0	0
100	Other Ancillary Services									54,407	54,407
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,260	12,260	12,260	100,996	151,494	5,121,482	5,121,482	5,121,482	7,355,095	7,355,095
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	104	104	104						10,611	10,611
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,781	19,448	18,897	100,996	151,494	5,121,482	5,121,482	5,121,482	8,068,204	8,068,204
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 113,926	$ 161,530			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022244733	0.031539699			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 48,824	$ 373,566	$ 174,961	$ 567,517	$ 2,317	$ 10,917	$ 97,650	$ 33,976	$ 100,623
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.51048951	19.76854949	1.73235489	3.74613190	0.00045241	0.00213156	0.01906675	0.00421104	0.01247151
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 332,338	$ 35,620	$ 45,854	$ 365,266	$ 1,973	$ 21,904	$ 1,605	$ 28,935	$ 4,653
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.08854381	1.88494405	0.45401413	2.41108975	0.00038529	0.00427689	0.00031339	0.00358625	0.00057677
	TOTAL CAPITAL COSTS - SCH. 5	$ 185,150	$ 3,117	$ 5,246	$ 4,948	$ 31,549	$ 1,019	$ 4,801	$ -	$ 14,942	$ 1,675
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.35999191	0.16026724	0.27759236	0.04899120	0.20825301	0.00019896	0.00093741	0.00000000	0.00185193	0.00020766

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: ZZR05963J

Provider NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS (SCHEDULE 8A-1)	AUDIT REVISIONS SUBTOTAL	AUDIT REVISIONS (SCHEDULE 8A-2)	AS REVISED	
5.00		Plant Operations and Maintenance	6200	$ 0	$ 0	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200	37,218	0	37,218	0	37,218	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200	11,606	0	11,606	0	11,606	(Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	332,338	0	332,338	0	332,338	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 381,162	$ 0	$ 381,162	$ 0	$ 381,162	
10.00		Housekeeping	6300	$ 0	$ 0	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300	243,706	0	243,706	0	243,706	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300	128,477	0	128,477	0	128,477	(Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	26,204	0	26,204	0	26,204	(Sch 4)
10.05		Housekeeping - Total	6300	$ 398,387	$ 0	$ 398,387	$ 0	$ 398,387	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$ 76,948		$ 76,948	$ 0	$ 76,948	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	1,368		1,368	0	1,368	(Sch 5)
25.00		Depreciation: Equipment	7140	34,198		34,198	0	34,198	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0		0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	9,591		9,591	0	9,591	(Sch 5)
40.00		Property Taxes	7300	63,045		63,045	0	63,045	(Sch 5)
45.00		Property Insurance	7400	11,916		11,916	0	11,916	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0		0	0	0	(Sch 5)
55.00		Interest-Other	7600	0		0	0	0	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 976,615	$ 0	$ 976,615	$ 0	$ 976,615	
60.00		Laundry and Linen	6400	$ 0	$ 0	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400	109,330	0	109,330	0	109,330	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400	54,380	0	54,380	0	54,380	(Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	36,272	0	36,272	0	36,272	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 199,982	$ 0	$ 199,982	$ 0	$ 199,982	
65.00		Dietary	6500	$ 0	$ 0	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500	338,496	0	338,496	0	338,496	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500	157,282	0	157,282	0	157,282	(Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	304171	0	304,171	0	304,171	(Sch 4)
65.05		Dietary - Total	6500	$ 799,949	$ 0	$ 799,949	$ 0	$ 799,949	
70.00		Provision for Bad Debts	7700	$ 0		$ 0	$ 0	$ 0	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	$ 24,298	$ 0	$ 24,298	$ 0	$ 24,298	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 24,298	$ 0	$ 24,298	$ 0	$ 24,298	
77.00		Specialized Support Surfaces	8150	0		$ 0	$ 0	$ 0	(Sch 4)
80.00		Physical Therapy	8200	$ 173,262	$ 0	$ 173,262	$ 0	$ 173,262	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0	(Sch 4)
80.05		Physical Therapy - Total	8200	$ 173,262	$ 0	$ 173,262	$ 0	$ 173,262	
81.00		Respiratory Therapy	8220	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: ZZR05963J

Provider NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS (SCHEDULE 8A-1)	AUDIT REVISIONS SUBTOTAL	AUDIT REVISIONS (SCHEDULE 8A-2)	AS REVISED	
82.00		Occupational Therapy	8250	$ 253,290	$ 0	$ 253,290	$ 0	$ 253,290	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 253,290	$ 0	$ 253,290	$ 0	$ 253,290	
83.00		Speech Pathology	8280	$ 63,624	$ 0	$ 63,624	$ 0	$ 63,624	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 63,624	$ 0	$ 63,624	$ 0	$ 63,624	
85.00		Pharmacy	8300	$ 89,124	$ 0	$ 89,124	$ 0	$ 89,124	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	$ 89,124	$ 0	$ 89,124	$ 0	$ 89,124	
90.00		Laboratory	8400	$ 18,048	$ 0	$ 18,048	$ 0	$ 18,048	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	$ 18,048	$ 0	$ 18,048	$ 0	$ 18,048	
95.00		Home Health Services	8800	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 54,407	$ 0	$ 54,407	$ 0	$ 54,407	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 54,407	$ 0	$ 54,407	$ 0	$ 54,407	
100.06		Subacute Ancillary Services		$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0	(Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$ 0		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 676,053	$ 0	$ 676,053	$ 0	$ 676,053	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 0	$ 0	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110	3,582,422	0	3,582,422	0	3,582,422	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	1,401,917	0	1,401,917	0	1,401,917	(Sch 2)
105.03	.49	Agency Staff	6110	0	0	0	0	0	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	137,143	0	137,143	0	137,143	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 5,121,482	$ 0	$ 5,121,482	$ 0	$ 5,121,482	
110.00		Intermediate Care	6120	$ 0		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130	0		0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140	0		0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: ZZR05963J

Provider NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS (SCHEDULE 8A-1)	AUDIT REVISIONS SUBTOTAL	AUDIT REVISIONS (SCHEDULE 8A-2)	AS REVISED	
125.00		Subacute Care	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
126.00		Subacute Care - Pediatrics	6160	$ 0		$ 0	$ 0	$ 0	(Sch 2)
130.00		Hospice Inpatient Care	6180	0		0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0		0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$ 0		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900	5,302		5,302	0	5,302	(Sch 2)
145.00		Other Nonreimbursable	9100	34,410		34,410	(34,410)	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 5,161,194	$ 0	$ 5,161,194	$ (34,410)	$ 5,126,784	
155.00		Social Services	6600	$ 0	$ 0	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600	79,875	0	79,875	0	79,875	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	34,051	0	34,051	0	34,051	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	0	0	0	0	0	(Sch 4)
155.05		Social Services - Total	6600	$ 113,926	$ 0	$ 113,926	$ 0	$ 113,926	
160.00		Activities	6700	$ 0	$ 0	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700	111,340	0	111,340	0	111,340	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	50,190	0	50,190	0	50,190	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	12,607	0	12,607	0	12,607	(Sch 4)
160.05		Activities - Total	6700	$ 174,137	$ 0	$ 174,137	$ 0	$ 174,137	
165.00		Administration	6900	$ 0	$ 0	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900	421,984	0	421,984	0	421,984	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	170,778	0	170,778	0	170,778	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	61,458	0	61,458	0	61,458	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	35,355	0	35,355	0	35,355	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	1,409	0	1,409	0	1,409	(Sch 4)
165.07		Facility License Fees	6900	37,768	0	37,768	0	37,768	(Sch 6)
165.08		Liability Insurance	6900	29,201	0	29,201	5,512	34,713	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	437,752	0	437,752	0	437,752	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	654,337	0	654,337	(2,831)	651,506	(Sch 6)
165.12		Administration - Total	6900	$ 1,850,042	$ 0	$ 1,850,042	$ 2,681	$ 1,852,723	
170.00		Inservice Education - Nursing	6800	$ 0	$ 0	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800	71,575	0	71,575	0	71,575	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	26,075	0	26,075	0	26,075	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	1,605	0	1,605	0	1,605	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 99,255	$ 0	$ 99,255	$ 0	$ 99,255	
171.00		**Subtotal 155 - 170.05**		$ 2,237,360	$ 0	$ 2,237,360	$ 2,681	$ 2,240,041	
175.00		**Total**		**$ 10,051,153**	**$ 0**	**$ 10,051,153**	**$ (31,729)**	**$ 10,019,424**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION 4	REVISION	REVISION	REVISION	REVISION	REVISION
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	0									
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	0									
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	0									
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION 4	REVISION	REVISION	REVISION	REVISION	REVISION
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	0									
145.00	Other Nonreimbursable	(34,410)	(34,410)								
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION 4	REVISION	REVISION	REVISION	REVISION	REVISION
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - Facility License Fees	0									
165.08	Administration - Liability Insurance	5,512		4,029	1,483						
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	(2,831)		(4,029)	(1,483)	2,681					
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	($31,729)	(34,410)	0	0	2,681	0	0	0	0	0
		(To Sch 8)									

Provider Name	Fiscal Period	Provider Number	Revisions
NINETEENTH AVENUE HEALTHCARE CENTER	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	ZZR05963J	4

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Appeal Revisions		As Audited	Increase (Decrease)	As Revised
1	Not Reported			8A-2	145.00	Other Nonreimbursable		$34,410	($34,410)	$0
						APPEAL FINDING - ISSUE NO. 3				
2	10.1(4)	165	14	8A-2	165.08	Administration - Liability Insurance		$29,201	$4,029	$33,230 *
	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor		654,337	(4,029)	650,308 *
3	10.1(4)	165	14	8A-2	165.08	Administration - Liability Insurance	*	$33,230	$1,483	$34,713
	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor	*	650,308	(1,483)	648,825 *
						APPEAL FINDING - ISSUE NOS. 5 AND 6				
4	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor	*	$648,825	$2,681	$651,506
						APPEAL FINDING - ISSUE NO. 16				

*Balance carried forward from prior/to subsequent adjustments