REPORT
ON THE
RATE SETTING AUDIT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Effie Zhao

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

July 6, 2011

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

PROVIDER: NINETEENTH AVENUE HEALTHCARE CENTER
PROVIDER NO. ZZR05963J
NPI NO. 1427072016
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustments that include a summary of the total due the State in the amount of $10,838, which resulted from Medi-Cal overbillings and duplicate payments

3. Audited Allocation of Home Office Cost

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and

Financial Audits Branch / Audits Section – Fresno
1782 East Bullard Avenue, Suite 101, Fresno, CA 93710-5856
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Internet Address: www.dhcs.ca.gov

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 Rate Development Branch.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Office of Administrative Appeals and Hearings
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 95899-7413

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 95814-5005
(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—Fresno at (559) 446-2458.

Original Signed by

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05963J

NPI:
1427072016

OSHPD Facility No.:
206380814

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	$ 5,327,000	$ 104.56
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,286,737	$ 25.26
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 881,165	$ 17.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 129,927	$ 2.55
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 62,305	$ 1.22
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 36,143	$ 0.71
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 54,333	$ 1.07
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 460,108	$ 9.03
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,106,497	$ 21.72
11	Cost of Routine Service/Audited Total Costs	$ 9,364,115	$ 9,344,215	$ 183.41
12	Total Patient Days (Adj)	50,947	50,947	
13	Cost Per Patient Day (Cost Divided by Days)	$ 183.80	$ 183.41	
14	Overpayments (Adj 12)	$ 0	$ (10,838)	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility No.: 206380814

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

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

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					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 114,157	$ 114,157			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	174,413		$ 174,413		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	26,036	0	0	26,036	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	187,864	0	0	187,864	*****
081	Respiratory Therapy	0	0	0	0	*****
082	Occupational Therapy	265,036	0	0	265,036	*****
083	Speech Pathology	75,149	0	0	75,149	*****
085	Pharmacy	73,819	0	0	73,819	*****
090	Laboratory	18,679	0	0	18,679	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	40,441	0	0	40,441	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	5,038,430	114,157	174,413	5,327,000	*
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 - Pediatrics	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	5,919	0	0	5,919	
145	Other Nonreimbursable	21,901	0	0	21,901	
	TOTAL	$ 6,041,844	$ 114,157	$ 174,413	$ 6,041,844	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 52,885	$ 52,885											
010	Housekeeping	373,943	1,498	$ 375,441										
060	Laundry and Linen	167,355	1,373	10,032	$ 178,760									
065	Dietary	524,162	8,755	63,967	0	$ 596,885								
155	Social Services	N/A	283	2,066	0	0	$ 2,349							
160	Activities	N/A	1,332	9,734	0	0	0	$ 11,066						
165	Administration	N/A	2,507	18,316	0	0	0	0		$ 20,823	$ 20,823			
166	Medical Records	95,729	465	3,397	0	0	0	0		99,591		$ 99,591		
170	Inservice Education - Nursing	97,725	0	0	0	0	0	0	$ 97,725					
	ANCILLARY SERVICES													
075	Patient Supplies		326	2,384	0	0	0	0	0	2,710	81	389	$ 3,181	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	16	75	91	*****
080	Physical Therapy		430	3,139	0	0	0	0	0	3,568	493	2,356	6,416	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy		595	4,351	0	0	0	0	0	4,946	694	3,321	8,961	*****
083	Speech Pathology		65	477	0	0	0	0	0	542	192	917	1,651	*****
085	Pharmacy		0	0	0	0	0	0	0	0	185	886	1,071	*****
090	Laboratory		0	0	0	0	0	0	0	0	47	224	271	***
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	101	485	587	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		34,972	255,512	178,760	596,885	2,349	11,066	97,725	1,177,270	18,930	90,538	1,286,737	*
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 - Pediatrics		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		283	2,066	0	0	0	0	0	2,349	29	138	2,515	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	55	263	318	
	TOTAL	$ 1,311,799	$ 52,885	$ 375,441	$ 178,760	$ 596,885	$ 2,349	$ 11,066	$ 97,725	$ 1,191,385	$ 20,823	$ 99,591	$ 1,311,799	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 357,510	$ 357,510											
010	Housekeeping	26,324	10,128	$ 36,452										
060	Laundry and Linen	28,999	9,282	974	$ 39,255									
065	Dietary	292,969	59,187	6,211	0	$ 358,366								
155	Social Services	0	1,912	201	0	0	$ 2,112							
160	Activities	16,038	9,007	945	0	0	0	$ 25,990						
165	Administration	N/A	16,947	1,778	0	0	0	0		$ 18,726	$ 18,726			
166	Medical Records	1,700	3,143	330	0	0	0	0		5,173		$ 5,173		
170	Inservice Education - Nursing	3,644	0	0	0	0	0	0	$ 3,644					
	ANCILLARY SERVICES													
075	Patient Supplies	0	2,206	231	0	0	0	0	0	2,437	73	20	$ 2,531	*****
077	Specialized Support Surfaces	6,244	0	0	0	0	0	0	0	6,244	14	4	6,262	*****
080	Physical Therapy	0	2,904	305	0	0	0	0	0	3,209	443	122	3,774	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy	0	4,025	422	0	0	0	0	0	4,448	624	172	5,245	*****
083	Speech Pathology	0	441	46	0	0	0	0	0	487	172	48	708	*****
085	Pharmacy	0	0	0	0	0	0	0	0	0	167	46	213	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	42	12	54	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	91	25	116	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	168,847	236,416	24,808	39,255	358,366	2,112	25,990	3,644	859,439	17,023	4,703	881,165	*
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 - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	****
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		1,912	201	0	0	0	0	0	2,112	26	7	2,145	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	49	14	63	
	TOTAL	$ 902,275	$ 357,510	$ 36,452	$ 39,255	$ 358,366	$ 2,112	$ 25,990	$ 3,644	$ 878,376	$ 18,726	$ 5,173	$ 902,275	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

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)	$ 135,105	68%							
	Property Tax (line 40)	64,788	32%	$ 199,893						
005	Plant Operations and Maintenance			3,365	$ 3,365					
010	Housekeeping			5,567	95	$ 5,663				
060	Laundry and Linen			5,103	87	151	$ 5,341			
065	Dietary			32,536	557	965	0	$ 34,058		
155	Social Services			1,051	18	31	0	0	$ 1,100	
160	Activities			4,951	85	147	0	0	0	$ 5,183
165	Administration			9,316	160	276	0	0	0	0
166	Medical Records			1,728	30	51	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,213	21	36	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,596	27	47	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,213	38	66	0	0	0	0
083	Speech Pathology			243	4	7	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			129,961	2,225	3,854	5,341	34,058	1,100	5,183
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 - Pediatrics			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			1,051	18	31	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 199,893	100%	$ 199,893	$ 3,365	$ 5,663	$ 5,341	$ 34,058	$ 1,100	$ 5,183

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

**** (To Pediatric Subacute Schedule 1)

***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

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 166	Total	Capital Related 68% Of Total	Property Tax 32% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 135,105	68%								
	Property Tax (line 40)	64,788	32%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 9,752	$ 9,752					
166	Medical Records				1,809		$ 1,809				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,269	38	7	$ 1,314	$ 888	$ 426	*****
077	Specialized Support Surfaces			0	0	7	1	9	6	3	*****
080	Physical Therapy			0	1,671	231	43	1,945	1,314	630	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	2,316	325	60	2,702	1,826	876	*****
083	Speech Pathology			0	254	90	17	360	244	117	*****
085	Pharmacy			0	0	87	16	103	69	33	*****
090	Laboratory			0	0	22	4	26	18	8	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	48	9	56	38	18	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	181,722	8,865	1,644	192,232	129,927	62,305	*
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 - Pediatrics			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	1,100	13	3	1,116	754	362	
145	Other Nonreimbursable			0	0	26	5	31	21	10	
	TOTAL	$ 199,893	100%	$ -	$ 188,332	$ 9,752	$ 1,809	$ 199,893	$ 135,105	$ 64,788	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 67% of Total	DPH License Fees 2% of Total	Liability Insurance 3% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 13,300													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,203,842													
	Total Costs Allocable as Administration	1,217,142	67%												
167	DPH Licensing Fees	39,757	2%												
168	Liability Insurance	59,766	3%												
169	Quality Assurance Fees	506,117	28%												
174	Caregiver Training	0	0%												
	Total	1,822,782	100%						$ 1,822,782						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 26,036	$ 2,710	$ 2,437	$ 1,269	$ 32,453	7,127	$ 4,759	$ 155	$ 234	$ 1,979	$ -	*****
077	Specialized Support Surfaces			0	0	6,244	0	6,244	1,371	916	30	45	381	0	*****
080	Physical Therapy			187,864	3,568	3,209	1,671	196,312	43,113	28,788	940	1,414	11,971	0	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy			265,036	4,946	4,448	2,316	276,746	60,777	40,583	1,326	1,993	16,876	0	*****
083	Speech Pathology			75,149	542	487	254	76,432	16,786	11,208	366	550	4,661	0	*****
085	Pharmacy			73,819	0	0	0	73,819	16,212	10,825	354	532	4,501	0	*****
090	Laboratory			18,679	0	0	0	18,679	4,102	2,739	89	135	1,139	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			40,441	0	0	0	40,441	8,881	5,930	194	291	2,466	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			5,327,000	1,177,270	859,439	181,722	7,545,430	1,657,082	1,106,497	36,143	54,333	460,108	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 - Pediatrics			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			5,919	2,349	2,112	1,100	11,480	2,521	1,683	55	83	700	0	
145	Other Nonreimbursable			21,901	0	0	0	21,901	4,810	3,212	105	158	1,335	0	
	SUBTOTAL	$ 1,822,782		$ 6,041,844	$ 1,191,385	$ 878,376	$ 188,332	$ 8,299,938	$ 1,822,782						
	Total Administrative Costs							$ 1,822,782		$ 1,217,142	$ 39,757	$ 59,766	$ 506,117	$ -	
	Unit Cost Multiplier							0.21961394							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 120,414	$ 23,899	$ 9,752	$ 154,065							
	TOTAL FACILITY COSTS							$ 10,276,784							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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)
		(Adj)	(Adj 11)	(Adj 11)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	333									
010	Housekeeping	551	551								
060	Laundry and Linen	505	505	505							
065	Dietary	3,220	3,220	3,220							
155	Social Services	104	104	104							
160	Activities	490	490	490							
165	Administration	922	922	922							
166	Medical Records	171	171	171							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	120	120	120						32,453	32,453
077	Specialized Support Surfaces									6,244	6,244
080	Physical Therapy	158	158	158						196,312	196,312
081	Respiratory Therapy									0	0
082	Occupational Therapy	219	219	219						276,746	276,746
083	Speech Pathology	24	24	24						76,432	76,432
085	Pharmacy									73,819	73,819
090	Laboratory									18,679	18,679
095	Home Health Services									0	0
100	Other Ancillary Services									40,441	40,441
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,862	12,862	12,862	101,096	151,644	5,207,277	5,207,277	5,207,277	7,545,430	7,545,430
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 - Pediatrics						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	104	104	104						11,480	11,480
145	Other Nonreimbursable									21,901	21,901
	TOTAL STATISTICS	19,783	19,450	18,899	101,096	151,644	5,207,277	5,207,277	5,207,277	8,299,938	8,299,938
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 114,157	$ 174,413			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02192259	0.033494089			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 52,885	$ 375,441	$ 178,760	$ 596,885	$ 2,349	$ 11,066	$ 97,725	$ 20,823	$ 99,591
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.71902314	19.86566388	1.76822295	3.93609172	0.00045106	0.00212520	0.01876701	0.00250882	0.01199900
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 357,510	$ 36,452	$ 39,255	$ 358,366	$ 2,112	$ 25,990	$ 3,644	$ 18,726	$ 5,173
	UNIT COST MULTIPLIER (INDIRECT OTHER)		18.38097686	1.92877498	0.38829850	2.36320857	0.00040563	0.00499105	0.00069979	0.00225611	0.00062325
	TOTAL CAPITAL COSTS - SCH. 5	$ 199,893	$ 3,365	$ 5,663	$ 5,341	$ 34,058	$ 1,100	$ 5,183	$ -	$ 9,752	$ 1,809
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.10428145	0.17299361	0.29963377	0.05283433	0.22458948	0.00021124	0.00099528	0.00000000	0.00117494	0.00021791

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 39,974	$ 0	$ 39,974	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,911	0	12,911	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	357,510	0	357,510	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 410,395	$ 0	$ 410,395	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 246,424	$ 0	$ 246,424	(Sch 3)
010	.20-.39	Fringe Benefits	6300	127,519	0	127,519	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,324	0	26,324	(Sch 4)
010		Housekeeping - Total	6300	$ 400,267	$ 0	$ 400,267	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 88,717	0	$ 88,717	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,368	0	1,368	(Sch 5)
025		Depreciation: Equipment	7140	36,897	0	36,897	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	8,123	0	8,123	(Sch 5)
040		Property Taxes	7300	64,788	0	64,788	(Sch 5)
045		Property Insurance	7400	13,300	0	13,300	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 1,023,855	$ 0	$ 1,023,855	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 111,580	$ 0	$ 111,580	(Sch 3)
060	.20-.39	Fringe Benefits	6400	55,775	0	55,775	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,999	0	28,999	(Sch 4)
060		Laundry and Linen - Total	6400	$ 196,354	$ 0	$ 196,354	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 353,420	$ 0	$ 353,420	(Sch 3)
065	.20-.39	Fringe Benefits	6500	170,742	0	170,742	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	292,969	0	292,969	(Sch 4)
065		Dietary - Total	6500	$ 817,131	$ 0	$ 817,131	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 4,705	$ (4,705)	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,909	(1,909)	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	26,036	0	26,036	
075		Patient Supplies - Total	8100	$ 32,650	$ (6,614)	$ 26,036	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	6,244	0	6,244	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 6,244	$ 0	$ 6,244	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	187,864	0	187,864	
080		Physical Therapy - Total	8200	$ 187,864	$ 0	$ 187,864	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	265,036	0	265,036	
082		Occupational Therapy - Total	8250	$ 265,036	$ 0	$ 265,036	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	75,149	0	75,149	
083		Speech Pathology - Total	8280	$ 75,149	$ 0	$ 75,149	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	69,186	4,633	73,819	
085		Pharmacy - Total	8300	$ 69,186	$ 4,633	$ 73,819	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	18,679	0	18,679	
090		Laboratory - Total	8400	$ 18,679	$ 0	$ 18,679	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	40,441	0	40,441	
100		Other Ancillary Services - Total	8900	$ 40,441	$ 0	$ 40,441	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 695,249	$ (1,981)	$ 693,268	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,638,708	$ (23,624)	$ 3,615,084	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,434,575	(11,229)	1,423,346	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	188,789	(19,942)	168,847	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 5,262,072	$ (54,795)	$ 5,207,277	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	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	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	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	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	5,919	0	5,919	
140		Beauty and Barber - Total	8900	$ 5,919	$ 0	$ 5,919	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	21,901	21,901	
145		Other Nonreimbursable - Total	9100	$ 0	$ 21,901	$ 21,901	(Sch 2)
146		**Subtotal 105 - 145**		$ 5,267,991	$ (32,894)	$ 5,235,097	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 77,149	$ 0	$ 77,149	(Sch 2)
155	.20-.39	Fringe Benefits	6600	37,008	0	37,008	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 114,157	$ 0	$ 114,157	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 115,586	$ 0	$ 115,586	(Sch 2)
160	.20-.39	Fringe Benefits	6700	58,827	0	58,827	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,038	0	16,038	(Sch 4)
160		Activities - Total	6700	$ 190,451	$ 0	$ 190,451	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 355,509	$ 28,329	$ 383,838	(Sch 6)
165	.20-.39	Fringe Benefits	6900	92,278	13,727	106,005	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	700,855	13,144	713,999	(Sch 6)
165		Administration - Total	6900	$ 1,148,642	$ 55,200	$ 1,203,842	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 62,143	$ 0	$ 62,143	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	34,175	(589)	33,586	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	1,700	0	1,700	(Sch 4)
166		Medical Records - Total	6900	$ 98,018	$ (589)	$ 97,429	
167		DPH Licensing Fees	6900	$ 40,180	$ (423)	$ 39,757	(Sch 6)
168		Liability Insurance	6900	$ 64,579	$ (4,813)	$ 59,766	(Sch 6)
169		Quality Assurance Fees	6900	$ 506,117	$ 0	$ 506,117	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 71,614	$ 0	$ 71,614	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,111	0	26,111	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,644	0	3,644	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 101,369	$ 0	$ 101,369	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,263,513	$ 49,375	$ 2,312,888	
200		**Total**		**$ 10,264,093**	**$ 14,500**	**$ 10,278,593**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 39,974	$	$ 39,974
005	2	Fringe Benefits		12,911		12,911
005	3	Agency Staff				0
005	4	Other - Nonlabor		357,510		357,510
005	5	Plant Operations and Maintenance - Total		$ 410,395	$ 0	$ 410,395
010		Housekeeping				
010	1	Salaries and Wages		$ 246,424	$	$ 246,424
010	2	Fringe Benefits		127,519		127,519
010	3	Agency Staff				0
010	4	Other - Nonlabor		26,324		26,324
010	5	Housekeeping - Total		$ 400,267	$ 0	$ 400,267
015	4	Depreciation: Buildings and Improvements		$ 88,717	$	$ 88,717
020	4	Depreciation: Leasehold Improvements		1,368		1,368
025	4	Depreciation: Equipment		36,897		36,897
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		8,123		8,123
040	4	Property Taxes		64,788		64,788
045	4	Property Insurance		13,300		13,300
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		1,023,855	0	1,023,855
060		Laundry and Linen				
060	1	Salaries and Wages		$ 111,580	$	$ 111,580
060	2	Fringe Benefits		55,775		55,775
060	3	Agency Staff				0
060	4	Other - Nonlabor		28,999		28,999
060	5	Laundry and Linen - Total		$ 196,354	$ 0	$ 196,354
065		Dietary				
065	1	Salaries and Wages		$ 353,420	$	$ 353,420
065	2	Fringe Benefits		170,742		170,742
065	3	Agency Staff				0
065	4	Other - Nonlabor		292,969		292,969
065	5	Dietary - Total		$ 817,131	$ 0	$ 817,131
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 4,705	$	$ 4,705
075	2	Fringe Benefits		1,909		1,909
075	3	Agency Staff				0
075	4	Other - Nonlabor		26,036		26,036
075	5	Patient Supplies - Total		$ 32,650	$ 0	$ 32,650
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor		6,244		6,244
077	5	Specialized Support Surfaces - Total		$ 6,244	$ 0	$ 6,244

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		187,864		187,864
080	5	Physical Therapy - Total		$ 187,864	$ 0	$ 187,864
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		265,036		265,036
082	5	Occupational Therapy - Total		$ 265,036	$ 0	$ 265,036
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		75,149		75,149
083	5	Speech Pathology - Total		$ 75,149	$ 0	$ 75,149
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		69,186		69,186
085	5	Pharmacy - Total		$ 69,186	$ 0	$ 69,186
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		18,679		18,679
090	5	Laboratory - Total		$ 18,679	$ 0	$ 18,679
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		40,441		40,441
100	5	Other Ancillary Services - Total		$ 40,441	$ 0	$ 40,441

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 695,249	$ 0	$ 695,249
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 3,638,708	$	$ 3,638,708
105	2	Fringe Benefits		1,434,575		1,434,575
105	3	Agency Staff				0
105	4	Other - Nonlabor		188,789		188,789
105	5	Skilled Nursing Care - Total		$ 5,262,072	$ 0	$ 5,262,072
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		5,919		5,919
140	5	Beauty and Barber - Total		$ 5,919	$ 0	$ 5,919
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 5,267,991	$ 0	$ 5,267,991
155		Social Services				
155	1	Salaries and Wages		$ 77,149	$	$ 77,149
155	2	Fringe Benefits		37,008		37,008
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		$ 114,157	$ 0	$ 114,157
160		Activities				
160	1	Salaries and Wages		$ 115,586	$	$ 115,586
160	2	Fringe Benefits		58,827		58,827
160	3	Agency Staff				0
160	4	Other - Nonlabor		16,038		16,038
160	5	Activities - Total		$ 190,451	$ 0	$ 190,451

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: NINETEENTH AVENUE HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05963J

NPI: 1427072016

OSHPD Facility Number: 206380814

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 355,509	$	$ 355,509
165	2	Fringe Benefits		92,278		92,278
165	3	Agency Staff				0
165	4	Other - Nonlabor		700,855		700,855
165	5	Administration - Total		$ 1,148,642	$ 0	$ 1,148,642
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 62,143	$	$ 62,143
166	2	Medical Records - Fringe Benefits		34,175		34,175
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		1,700		1,700
166	5	Medical Records - Total		$ 98,018	$ 0	$ 98,018
167	4	DPH Licensing Fees ***		$ 40,180	$	$ 40,180
168	4	Liability Insurance ***		$ 64,579	$	$ 64,579
169	4	Quality Assurance Fees ***		$ 506,117	$	$ 506,117
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 71,614	$	$ 71,614
170	2	Fringe Benefits		26,111		26,111
170	3	Agency Staff				0
170	4	Other - Nonlabor		3,644		3,644
170	5	Inservice Education - Nursing - Total		$ 101,369	$ 0	$ 101,369
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 2,263,513	$ 0	$ 2,263,513
200		**Total**		**$ 10,264,093**	**$ $ -**	**$ 10,264,093**

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	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	(4,705)			(4,705)				
075	2	Patient Supplies - Fringe Benefits	(1,909)			(1,909)				
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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	4,633		3,539			1,094		
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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(23,624)			(23,624)				
105	2	Skilled Nursing Care - Fringe Benefits	(11,229)			(11,229)				
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(19,942)		(3,539)		(12,000)	(1,094)		
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
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	21,901							
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	28,329			28,329				
165	2	Administration - Fringe Benefits	13,727	589		13,138				
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	13,144	166			12,000		978	
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(589)	(589)						
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:	**Provider Number:**	**NPI:**	**OSHPD Facility Number:**	**Fiscal Period:**
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)		AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
167	4	DPH Licensing Fees	(423)								(423)
168	4	Liability Insurance	(4,813)		(166)					(978)	
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								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	$14,500	0	0	0	0	0	0	0	(423)
			(To Sch 8)								

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest-Property, Plant, and Equipment									
055	4	Interest-Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Ancillary Services - Salaries and Wages									
101	2	Subacute Ancillary Services - Fringe Benefits									
101	3	Subacute Ancillary Services - Agency Staff									
101	4	Subacute Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits									
102	3	Subacute Pediatrics Ancillary - Services Agency Staff									
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor	(3,309)								
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered - Salaries and Wages									
115	2	Mentally Disordered - Fringe Benefits									
115	3	Mentally Disordered - Agency Staff									
115	4	Mentally Disordered - Other - Nonlabor									
120	1	Developmentally Disabled - Salaries and Wages									
120	2	Developmentally Disabled - Fringe Benefits									
120	3	Developmentally Disabled - Agency Staff									
120	4	Developmentally Disabled - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatrics - Salaries and Wages									
126	2	Subacute Care - Pediatrics - Fringe Benefits									
126	3	Subacute Care - Pediatrics - Agency Staff									
126	4	Subacute Care - Pediatrics - Other - Nonlabor									
128	1	Transitional Inpatient Care Salaries and Wages									
128	2	Transitional Inpatient Care Fringe Benefits									
128	3	Transitional Inpatient Care Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care -Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber Salaries and Wages									
140	2	Beauty and Barber Fringe Benefits									
140	3	Beauty and Barber Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor			21,901						
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor									
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
NINETEENTH AVENUE HEALTHCARE CENTER	ZZR05963J	1427072016	206380814	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees									
168	4	Liability Insurance		(3,669)							
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
180	4	Professional Liability - Deductible									
200		Total	(3,309)	(3,669)	21,901	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
NINETEENTH AVENUE HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05963J	12

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
1	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits		$92,278	$589	$92,867 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor		700,855	166	701,021 *
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits		34,175	(589)	33,586
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance		64,579	(166)	64,413 *
							To reclassify benefit expense and liability insurance expense to the proper cost centers for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
2	10.5	085	4	8A-2	085	4	Pharmacy - Other - Nonlabor		$69,186	$3,539	$72,725 *
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor		$188,789	(3,539)	185,250 *
							To reverse the provider's cost report reclassification of nonlegend drugs for proper matching of revenue and expense and due to insufficient documentation.				
							42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53				
							CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2302.6 and 2304				
							OSHPD - LTC Manual, Chapter 1000, Section 1021				
3	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages		$355,509	$28,329	$383,838
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	*	92,867	13,138	106,005
	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages		3,638,708	(23,624)	3,615,084
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits		1,434,575	(11,229)	1,423,346
	10.5	075	1	8A-2	075	1	Patient Supplies - Salaries and Wages		4,705	(4,705)	0
	10.5	075	2	8A-2	075	2	Patient Supplies - Fringe Benefits		1,909	(1,909)	0
							To reclassify supply clerk salary expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Section 52000(b)				
							SPA Supplement 4 to attachment 4.19D, V C				
							OSHPD - LTC Manual, Chapter 3000, Section 3220.2				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
NINETEENTH AVENUE HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05963J	12

Report References											
	Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
4	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$701,021	$12,000	$713,021 *
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	185,250	(12,000)	173,250 *
							To reclassify medical director fees to the Administration cost center for proper cost determination.				
							42 CFR 413.20, 413.24 and 483.75(i)(2)				
							CMS Pub. 15-1, Sections 2202.6, 2300 and 2304				
							CCR, Title 22, Section 52000(b)				
							SPA Supplement 4 to attachment 4.19-D, V C				
5	10.5	085	4	8A-2	085	4	Pharmacy - Other - Nonlabor	*	$72,725	$1,094	$73,819
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	173,250	(1,094)	172,156 *
							To reclassify pharmacy consulting expense not included in the rate and due to lack of documentation.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304				
							CCR, Title 22, Sections 51123, 51313 and 51511(c)				
6	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$713,021	$978	$713,999
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance	*	64,413	(978)	63,435 *
							To reclassify fifty percent of risk management expense to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2162(A), 2162.2, 2162.7(C), 2162.8, 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
NINETEENTH AVENUE HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05963J	12

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				
7	10.5	167	4	8A-2	167	4	Administration - DPH Licensing Fees To adjust DPH licensing fees to agree with the invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		$40,180	($423)	$39,757
8	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate expenses not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2203.1, 2300 and 2304 CCR, Title 22, Section 51511(c)	*	$172,156	($3,309)	$168,847
9	10.5	168	4	8A-2	168	4	Administration - Liability Insurance To eliminate reported aggregate capital payments that are not related to California facilities. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2150.2, 2162.2, 2300 and 2304 W&I Code, Section 14126.023(a)(5) CCR, Title 22, Section 52000	*	$63,435	($3,669)	$59,766
10	10.5	145	4	8A-2	145	4	Other Nonreimbursable - Other - Nonlabor To establish marketing expenses in a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300, 2304 and 2328		$0	$21,901	$21,901

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
NINETEENTH AVENUE HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05963J	12

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
11	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	333	(333)	0
	10.7	010	3	7	010	N/A	Housekeeping	551	(551)	0
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations	19,783	(333)	19,450
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping	19,783	(884)	18,899

To adjust reported square footage statistics to agree with the audit report format in order to properly allocate indirect cost.
42 CFR 413.20, 413.24 and 413.50
CMS Pub. 15-1, Sections 2300, 2304 and 2306

Provider Name	Fiscal Period	Provider Number	Adjustments
NINETEENTH AVENUE HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05963J	12

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			
12	N/A	N/A		1	14	N/A	Medical Overpayments To recover outstanding Medi-Cal credit balances and duplicate payments. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	$0	$10,838	$10,838