

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SHASTA VIEW NURSING CENTER  
WEED, CALIFORNIA  
PROVIDER NUMBER: ZZR05807H AND  
NPI NUMBER: 1497820021**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: David Mui  
Auditor: Joy Maramag**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 16, 2011

Michelle Lewis  
Accounting Supervisor  
Foresight Management Services  
5000 Executive Parkway, Suite 150  
San Ramon, CA 94583

PROVIDER: SHASTA VIEW NURSING CENTER  
PROVIDER NUMBER: ZZR05807H  
NPI NUMBER: 1497820021  
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$10,963 which resulted from Medi-Cal overpayments.

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Michelle Lewis  
Page 2

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:

John Melton, 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  
P.O. 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
SHASTA VIEW NURSING CENTER

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

**Provider Number:**  
ZZR05807H

**NPI:**  
1497820021

**OSHPD Facility No.:**  
206471079

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,481,491	\$ 82.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 579,532	\$ 32.46
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 231,069	\$ 12.94
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 409,758	\$ 22.95
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,842	\$ 1.22
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,619	\$ 0.82
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,531	\$ 1.32
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 153,021	\$ 8.57
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 343,562	\$ 19.24
11	Cost of Routine Service/Audited Total Costs	\$ 3,279,994	\$ 3,258,426	\$ 182.51
12	Total Patient Days (Adj )	17,853	17,853	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.72	\$ 182.51	
14	Overpayments (Adj 7)	\$ 0	\$ 10,963	
15				
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
SHASTA VIEW NURSING CENTER

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

**Provider Number:**  
ZZR05807H

**NPI:**  
1497820021

**OSHPD Facility No.:**  
206471079

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

**ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)**

**Provider Name:**  
SHASTA VIEW NURSING CENTER

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

**Provider Number:**  
ZZR05807H

**NPI:**  
1497820021

**OSHPD Facility No.:**  
206471079

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 45,612	\$ 45,612		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	68,397		\$ 68,397	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	75,331	0	0	75,331 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	139,941	0	0	139,941 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	132,269	0	0	132,269 ***
083	Speech Pathology	9,590	0	0	9,590 ***
085	Pharmacy	40,643	0	0	40,643 ***
090	Laboratory	210	0	0	210 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,367,482	45,612	68,397	1,481,491 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,879,475</b>	<b>\$ 45,612</b>	<b>\$ 68,397</b>	<b>\$ 1,879,475</b>

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

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

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
SHASTA VIEW NURSING CENTER

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

Fiscal Period:  
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 Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 42,131	\$ 42,131										
010	Housekeeping	139,979	-	\$ 139,979									
060	Laundry and Linen	0	791	2,628	\$ 3,418								
065	Dietary	306,882	1,925	6,396	0	\$ 315,203							
155	Social Services	N/A	555	1,844	0	0	\$ 2,399						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	458	1,521	0	0	0	0		\$ 1,979	\$ 1,979		
166	Medical Records	32,552	624	2,074	0	0	0	0		35,251		\$ 35,251	
170	Inservice Education - Nursing	68,984	0	0	0	0	0	0	\$ 68,984				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		534	1,775	0	0	0	0	0	2,309	55	971	\$ 3,335 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		832	2,766	0	0	0	0	0	3,598	99	1,770	5,468 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		0	0	0	0	0	0	0	0	84	1,503	1,588 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	6	109	115 ***
085	Pharmacy		0	0	0	0	0	0	0	0	26	462	488 ***
090	Laboratory		0	0	0	0	0	0	0	0	0	2	3 ***
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	0	0	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 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		36,411	120,975	3,418	315,203	2,399	0	68,984	547,391	1,709	30,433	579,532 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 590,528</b>	<b>\$ 42,131</b>	<b>\$ 139,979</b>	<b>\$ 3,418</b>	<b>\$ 315,203</b>	<b>\$ 2,399</b>	<b>\$ -</b>	<b>\$ 68,984</b>	<b>\$ 553,298</b>	<b>\$ 1,979</b>	<b>\$ 35,251</b>	<b>\$ 590,528</b>

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

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

Provider Name:  
SHASTA VIEW NURSING CENTER

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

Fiscal Period:  
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 Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 154,718	\$ 154,718										
010	Housekeeping	14,886	0	\$ 14,886									
060	Laundry and Linen	5,861	2,904	279	\$ 9,045								
065	Dietary	0	7,070	680	0	\$ 7,750							
155	Social Services	0	2,038	196	0	0	\$ 2,234						
160	Activities	6,862	0	0	0	0	0	\$ 6,862					
165	Administration	N/A	1,681	162	0	0	0	0		\$ 1,843	\$ 1,843		
166	Medical Records	0	2,293	221	0	0	0	0		2,513		\$ 2,513	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	1,962	189	0	0	0	0	0	2,150	51	69	\$ 2,270
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,057	294	0	0	0	0	0	3,351	93	126	3,570
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	79	107	186
083	Speech Pathology	0	0	0	0	0	0	0	0	0	6	8	13
085	Pharmacy	0	0	0	0	0	0	0	0	0	24	33	57
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	54,839	133,713	12,865	9,045	7,750	2,234	6,862	0	227,308	1,591	2,170	231,069
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 237,166</b>	<b>\$ 154,718</b>	<b>\$ 14,886</b>	<b>\$ 9,045</b>	<b>\$ 7,750</b>	<b>\$ 2,234</b>	<b>\$ 6,862</b>	<b>\$ -</b>	<b>\$ 232,809</b>	<b>\$ 1,843</b>	<b>\$ 2,513</b>	<b>\$ 237,166</b>

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

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 425,038	95%							
	Property Tax (line 40)	22,657	5%	\$ 447,695						
005	Plant Operations and Maintenance			20,001	\$ 20,001					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			8,029	375	0	\$ 8,404			
065	Dietary			19,543	914	0	0	\$ 20,457		
155	Social Services			5,634	263	0	0	0	\$ 5,898	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			4,648	217	0	0	0	0	0
166	Medical Records			6,338	296	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			5,423	254	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,451	395	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			369,628	17,285	0	8,404	20,457	5,898	0
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 447,695	100%	\$ 447,695	\$ 20,001	\$ -	\$ 8,404	\$ 20,457	\$ 5,898	\$ -

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

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 95% Of Total	Property Tax 5% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 425,038	95%							
	Property Tax (line 40)	22,657	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,865	\$ 4,865				
166	Medical Records				6,635		\$ 6,635			
170	Inservice Education - Nursing			\$ -						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	5,676	134	183	\$ 5,993	\$ 5,690	\$ 303
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,846	244	333	9,424	8,947	477
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	207	283	490	466	25
083	Speech Pathology			0	0	15	21	36	34	2
085	Pharmacy			0	0	64	87	151	143	8
090	Laboratory			0	0	0	0	1	1	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	421,672	4,200	5,728	431,601	409,758	21,842
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 447,695	100%	\$ -	\$ 436,195	\$ 4,865	\$ 6,635	\$ 447,695	\$ 425,038	\$ 22,657

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SHASTA VIEW NURSING CENTER

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

Fiscal Period:  
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. 64% of Total	DPH License Fees 3% of Total	Liability Insurance 4% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 3,644												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	394,305												
	Total Costs Allocable as Administration	397,949	64%											
167	DPH Licensing Fees	16,933	3%											
168	Liability Insurance	27,256	4%											
169	Quality Assurance Fees	177,245	29%											
174	Caregiver Training	0	0%											
	Total	619,383	100%						\$ 619,383					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 75,331	\$ 2,309	\$ 2,150	\$ 5,676	\$ 85,467	17,067	\$ 10,965	\$ 467	\$ 751	\$ 4,884	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			139,941	3,598	3,351	8,846	155,737	31,099	19,981	850	1,368	8,899	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			132,269	0	0	0	132,269	26,412	16,970	722	1,162	7,558	0
083	Speech Pathology			9,590	0	0	0	9,590	1,915	1,230	52	84	548	0
085	Pharmacy			40,643	0	0	0	40,643	8,116	5,214	222	357	2,322	0
090	Laboratory			210	0	0	0	210	42	27	1	2	12	0
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	0	0	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,481,491	547,391	227,308	421,672	2,677,861	534,733	343,562	14,619	23,531	153,021	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 619,383		\$ 1,879,475	\$ 553,298	\$ 232,809	\$ 436,195	\$ 3,101,777	\$ 619,383					
	Total Administrative Costs							\$ 619,383		\$ 397,949	\$ 16,933	\$ 27,256	\$ 177,245	\$ -
	Unit Cost Multiplier							0.19968649						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 37,230	\$ 4,357	\$ 4,865	\$ 46,452						
	<b>TOTAL FACILITY COSTS</b>							\$ 3,767,612						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SHASTA VIEW NURSING CENTER

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	568									
010	Housekeeping										
060	Laundry and Linen	228	228	228							
065	Dietary	555	555	555							
155	Social Services	160	160	160							
160	Activities	0	0	0							
165	Administration	132	132	132							
166	Medical Records	180	180	180							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	154	154	154						85,467	85,467
077	Specialized Support Surfaces									0	0
080	Physical Therapy	240	240	240						155,737	155,737
081	Respiratory Therapy									0	0
082	Occupational Therapy									132,269	132,269
083	Speech Pathology									9,590	9,590
085	Pharmacy									40,643	40,643
090	Laboratory									210	210
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,497	10,497	10,497	177,390	53,217	1,422,321	1,422,321	1,422,321	2,677,861	2,677,861
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	12,714	12,146	12,146	177,390	53,217	1,422,321	1,422,321	1,422,321	3,101,777	3,101,777
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 45,612 0.03206871	\$ 68,397 0.048088301			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 42,131 3.46871398	\$ 139,979 11.52469949	\$ 3,418 0.01927109	\$ 315,203 5.92298221	\$ 2,399 0.00168664	\$ - 0.00000000	\$ 68,984 0.04850101	\$ 1,979 0.00063806	\$ 35,251 0.01136472
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 154,718 12.73818541	\$ 14,886 1.22558867	\$ 9,045 0.05098788	\$ 7,750 0.14562818	\$ 2,234 0.00157082	\$ 6,862 0.00482451	\$ - 0.00000000	\$ 1,843 0.00059425	\$ 2,513 0.00081034
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 447,695 35.21275759	\$ 20,001 1.64670231	\$ - 0.00000000	\$ 8,404 0.04737560	\$ 20,457 0.38440724	\$ 5,898 0.00414640	\$ - 0.00000000	\$ - 0.00000000	\$ 4,865 0.00156860	\$ 6,635 0.00213900

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

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	\$ 30,411	\$ 0	\$ 30,411	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,750	(30)	11,720	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	154,718	0	154,718	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 196,879	\$ (30)	\$ 196,849	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 101,128	\$ 0	\$ 101,128	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,951	(100)	38,851	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,886	0	14,886	(Sch 4)
010		Housekeeping - Total	6300	\$ 154,965	\$ (100)	\$ 154,865	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,374	0	1,374	(Sch 5)
025		Depreciation: Equipment	7140	12,453	0	12,453	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	566	0	566	(Sch 5)
035		Leases and Rentals	7200	410,645	0	410,645	(Sch 5)
040		Property Taxes	7300	22,657	0	22,657	(Sch 5)
045		Property Insurance	7400	3,644	0	3,644	(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		\$ 803,183	\$ (130)	\$ 803,053	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,861	0	5,861	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 5,861	\$ 0	\$ 5,861	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 125,722	\$ 0	\$ 125,722	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,680	(124)	47,556	(Sch 3)
065	.79	Agency Staff	6500	133,604	0	133,604	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	0	0	0	(Sch 4)
065		Dietary - Total	6500	\$ 307,006	\$ (124)	\$ 306,882	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	75,331	0	75,331	(Sch 2)
075		Patient Supplies - Total	8100	\$ 75,331	\$ 0	\$ 75,331	(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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

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	139,941	0	139,941	
080		Physical Therapy - Total	8200	\$ 139,941	\$ 0	\$ 139,941	(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	132,269	0	132,269	
082		Occupational Therapy - Total	8250	\$ 132,269	\$ 0	\$ 132,269	(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	9,590	0	9,590	
083		Speech Pathology - Total	8280	\$ 9,590	\$ 0	\$ 9,590	(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	40,643	0	40,643	
085		Pharmacy - Total	8300	\$ 40,643	\$ 0	\$ 40,643	(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	210	0	210	
090		Laboratory - Total	8400	\$ 210	\$ 0	\$ 210	(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	0	0	0	
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**  
SHASTA VIEW NURSING CENTER

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

**Provider Number:**  
ZZR05807H

**NPI:**  
1497820021

**OSHPD Facility Number:**  
206471079

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		\$ 397,984	\$ 0	\$ 397,984	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,001,565	\$ (144)	\$ 1,001,421	(Sch 2)
105	.20-.39	Fringe Benefits	6110	358,594	(10,166)	348,428	(Sch 2)
105	.49	Agency Staff	6110	17,633	0	17,633	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	54,839	0	54,839	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,432,631	\$ (10,310)	\$ 1,422,321	
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:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

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)
		<b>Other Nonreimbursable</b>					
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	0	0	0	
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	(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	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 1,432,631	\$ (10,310)	\$ 1,422,321	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 33,026	\$ 0	\$ 33,026	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,619	(33)	12,586	(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	\$ 45,645	\$ (33)	\$ 45,612	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

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	\$ 50,085	\$ 0	\$ 50,085	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,361	(49)	18,312	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,862	0	6,862	(Sch 4)
160		Activities - Total	6700	\$ 75,308	\$ (49)	\$ 75,259	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 124,923	\$ (3,644)	\$ 121,279	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,949	(9,340)	32,609	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	231,300	9,117	240,417	(Sch 6)
165		Administration - Total	6900	\$ 398,172	\$ (3,867)	\$ 394,305	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 23,955	\$ 0	\$ 23,955	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	8,624	(27)	8,597	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 32,579	\$ (27)	\$ 32,552	
167		DPH Licensing Fees	6900	\$ 16,933	\$ 0	\$ 16,933	(Sch 6)
168		Liability Insurance	6900	\$ 35,346	\$ (8,090)	\$ 27,256	(Sch 6)
169		Quality Assurance Fees	6900	\$ 177,245	\$ 0	\$ 177,245	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,638	\$ 0	\$ 50,638	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,396	(50)	18,346	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,034	\$ (50)	\$ 68,984	
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	
		<b>Subtotal 155 - 174</b>		\$ 850,262	\$ (12,116)	\$ 838,146	
200		<b>Total</b>		\$ 3,796,927	\$ (22,680)	\$ 3,774,247	

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

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 30,411	\$ 0	\$ 30,411
005	2	Fringe Benefits		11,750	0	11,750
005	3	Agency Staff				0
005	4	Other - Nonlabor		154,718	0	154,718
005	5	Plant Operations and Maintenance - Total		\$ 196,879	\$ 0	\$ 196,879
010		Housekeeping				
010	1	Salaries and Wages		\$ 101,128	\$ 0	\$ 101,128
010	2	Fringe Benefits		38,951	0	38,951
010	3	Agency Staff				0
010	4	Other - Nonlabor		14,886	0	14,886
010	5	Housekeeping - Total		\$ 154,965	\$ 0	\$ 154,965
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		1,374	0	1,374
025	4	Depreciation: Equipment		12,453	0	12,453
030	4	Depreciation and Amortization - Other		566	0	566
035	4	Leases and Rentals		410,645	0	410,645
040	4	Property Taxes		22,657	0	22,657
045	4	Property Insurance		3,644	0	3,644
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		<b>Subtotal 005 - 055</b>		803,183	0	803,183
060		Laundry and Linen				
060	1	Salaries and Wages		\$	\$	\$ 0
060	2	Fringe Benefits				0
060	3	Agency Staff				0
060	4	Other - Nonlabor		5,861	0	5,861
060	5	Laundry and Linen - Total		\$ 5,861	\$ 0	\$ 5,861
065		Dietary				
065	1	Salaries and Wages		\$ 125,722	\$ 0	\$ 125,722
065	2	Fringe Benefits		47,680	0	47,680
065	3	Agency Staff		133,604	0	133,604
065	4	Other - Nonlabor				0
065	5	Dietary - Total		\$ 307,006	\$ 0	\$ 307,006
070	4	Provision for Bad Debts		\$	\$	\$ 0
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		75,331	0	75,331
075	5	Patient Supplies - Total		\$ 75,331	\$ 0	\$ 75,331
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

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		139,941	0	139,941
080	5	Physical Therapy - Total		\$ 139,941	\$ 0	\$ 139,941
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		132,269	0	132,269
082	5	Occupational Therapy - Total		\$ 132,269	\$ 0	\$ 132,269
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		9,590	0	9,590
083	5	Speech Pathology - Total		\$ 9,590	\$ 0	\$ 9,590
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		40,643	0	40,643
085	5	Pharmacy - Total		\$ 40,643	\$ 0	\$ 40,643
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		210	0	210
090	5	Laboratory - Total		\$ 210	\$ 0	\$ 210
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				0
100	5	Other Ancillary Services - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

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		<b>Subtotal 075 - 102</b>		\$ 397,984	\$ 0	\$ 397,984
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 1,001,565	\$ 0	\$ 1,001,565
105	2	Fringe Benefits		358,594	0	358,594
105	3	Agency Staff		17,633	0	17,633
105	4	Other - Nonlabor		54,839	0	54,839
105	5	Skilled Nursing Care - Total		\$ 1,432,631	\$ 0	\$ 1,432,631
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:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

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
		<b>Other Nonreimbursable</b>				
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				0
140	5	Beauty and Barber - Total		\$ 0	\$ 0	\$ 0
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		<b>Subtotal 105 - 145</b>		\$ 1,432,631	\$ 0	\$ 1,432,631
155		Social Services				
155	1	Salaries and Wages		\$ 33,026	\$ 0	\$ 33,026
155	2	Fringe Benefits		12,619	0	12,619
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		\$ 45,645	\$ 0	\$ 45,645
160		Activities				
160	1	Salaries and Wages		\$ 50,085	\$ 0	\$ 50,085
160	2	Fringe Benefits		18,361	0	18,361
160	3	Agency Staff				0
160	4	Other - Nonlabor		6,862	0	6,862
160	5	Activities - Total		\$ 75,308	\$ 0	\$ 75,308

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHASTA VIEW NURSING CENTER

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

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 124,923	\$ 0	\$ 124,923
165	2	Fringe Benefits		41,949	0	41,949
165	3	Agency Staff				0
165	4	Other - Nonlabor		231,300	0	231,300
165	5	Administration - Total		\$ 398,172	\$ 0	\$ 398,172
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 23,955	\$ 0	\$ 23,955
166	2	Medical Records - Fringe Benefits		8,624	0	8,624
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		\$ 32,579	\$ 0	\$ 32,579
167	4	DPH Licensing Fees ***		\$ 16,933	\$ 0	\$ 16,933
168	4	Liability Insurance ***		\$ 35,346	\$ 0	\$ 35,346
169	4	Quality Assurance Fees ***		\$ 177,245	\$ 0	\$ 177,245
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 50,638	\$ 0	\$ 50,638
170	2	Fringe Benefits		18,396	0	18,396
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		\$ 69,034	\$ 0	\$ 69,034
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
		<b>Subtotal 155 - 174</b>		\$ 850,262	\$ 0	\$ 850,262
200		<b>Total</b>		\$ 3,796,927	\$ 0	\$ 3,796,927

**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:  
SHASTA VIEW NURSING CENTER

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Fiscal Period:

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	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(30)				(30)			
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	(100)				(100)			
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	(124)				(124)			
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
SHASTA VIEW NURSING CENTER

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079

Fiscal Period:  
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	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute 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	(144)			(144)				
105	2	Skilled Nursing Care - Fringe Benefits	(10,166)			(9,269)	(897)			
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - 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							
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							

Provider Name:  
SHASTA VIEW NURSING CENTER

Provider Number:  
ZZR05807H

NPI:  
1497820021

OSHPD Facility Number:  
206471079  
Fiscal Period:  
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	AUDIT ADJ
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(33)				(33)			
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	(49)				(49)			
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(3,644)			(3,644)				
165	2	Administration - Fringe Benefits	(9,340)			(9,288)	(52)			
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	9,117	8,090	105			922		
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(27)				(27)			
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(8,090)	(8,090)						
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(50)				(50)			
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

**Provider Name:**  
SHASTA VIEW NURSING CENTER

**Provider Number:**  
ZZR05807H

**NPI:**  
1497820021

**OSHPD Facility Number:** 206471079  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ
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	<u>(\$22,680)</u> (To Sch 8)	<u>0</u>	<u>105</u>	<u>(22,345)</u>	<u>(1,362)</u>	<u>922</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider Number	Adjustments		
SHASTA VIEW NURSING CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05807H	7		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
1	10.5	168	4	8A-2	168	4	Liability Insurance	\$35,346	(\$8,090)	\$27,256	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	231,300	8,090	239,390 *	
							To reclassify general liability insurance to agree with the provider's records for proper cost determination.				
							CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments	
SHASTA VIEW NURSING CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05807H		7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
2	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust the reported general liability insurance to agree with the provider's records for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304	*	\$239,390	\$105	\$239,495 *
3	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages		\$1,001,565	(\$144)	\$1,001,421
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits		358,594	(9,269)	349,325 *
	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages		124,923	(3,644)	121,279
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits To adjust the DON and Administrator chargeback expenses to agree with the provider's records for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304		41,949	(9,288)	32,661 *
4	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits		\$11,750	(\$30)	\$11,720
	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits		38,951	(100)	38,851
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits		47,680	(124)	47,556
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	*	349,325	(897)	348,428
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits		12,619	(33)	12,586
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits		18,361	(49)	18,312
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	*	32,661	(52)	32,609
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits		8,624	(27)	8,597
5	10.5	165	4	8A-2	165	4	Inservice Education - Nursing - Fringe Benefits		18,396	(50)	18,346
							Administration - Other - Nonlabor To adjust the reported worker's compensation to agree with the provider's records for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304	*	\$239,495	\$922	\$240,417
5	10.5	165	4	8A-2	165	4	To adjust the reported home office costs to agree with Foresight Management Services Home Office Audit Report for fiscal period ended December 31, 2009. CMS Pub. 15-1, Sections 2300 and 2304				
							Administration - Other - Nonlabor To adjust the reported home office costs to agree with Foresight Management Services Home Office Audit Report for fiscal period ended December 31, 2009. CMS Pub. 15-1, Sections 2300 and 2304	*	\$239,495	\$922	\$240,417

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
SHASTA VIEW NURSING CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR05807H		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
6	10.7	160	1,2,3	7	160	1,2,3	Activities (Square Feet)	132	(132)	0	
	10.7	165	1,2,3	7	165	1,2,3	Administration	180	(48)	132	
	10.7	166	1,2,3	7	166	1,2,3	Medical Records	0	180	180	
							To adjust reported square footage to agree with the provider's records. CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider Number		Adjustments
SHASTA VIEW NURSING CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05807H		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
7	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. Title 22, CCR, Sections 50761 and 51458.1	\$0	\$10,963	\$10,963