

**REPORT
ON THE
RATE SETTING AUDIT**

**DAVIS HEALTHCARE CENTER
DAVIS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1508164732**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

**Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jeff Cates**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

DAVIS HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1508164732
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$2,650, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

Ellen Subia
Page 2

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility No.:
206571828

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	\$ 1,706,097	\$ 107.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 553,607	\$ 34.84
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 371,145	\$ 23.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 189,930	\$ 11.95
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,347	\$ 0.97
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 33,877	\$ 2.13
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 191,181	\$ 12.03
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 999,964	\$ 62.94
11	Cost of Routine Service/Audited Total Costs	\$ 4,075,760.00	\$ 4,061,148	\$ 255.61
12	Total Patient Days (Adj)	15,888	15,888	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 256.53	\$ 255.61	
14	Overpayments (Adj 4)	\$ 0	\$ 2,650	
15	Medi-Cal Days (Adj 2)	12,054	1,079	
16	Medi-Cal Managed Care Days (Adj 3)		10,359	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility No.:
206571828

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility No.:
206571828

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 32,796	\$ 32,796		
160	Activities	76,060		\$ 76,060	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	93,384	0	0	93,384
083	Speech Pathology	13,140	0	0	13,140
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,597,241	32,796	76,060	1,706,097
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,812,621	\$ 32,796	\$ 76,060	\$ 1,812,621

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
DAVIS HEALTHCARE CENTER

NPI:
1508164732

OSHPD Facility Number:
206571828

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 53,232	\$ 53,232										
010	Housekeeping	115,875	268	\$ 116,143									
060	Laundry and Linen	56,567	1,277	2,800	\$ 60,644								
065	Dietary	263,474	9,477	20,782	0	\$ 293,733							
155	Social Services	N/A	1,445	3,168	0	0	\$ 4,613						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,916	6,394	0	0	0	0		\$ 9,309	\$ 9,309		
166	Medical Records	27,040	0	0	0	0	0	0		27,040		\$ 27,040	
170	Inservice Education - Nursing	50,080	562	1,233	0	0	0	0	\$ 51,875				
ANCILLARY SERVICES													
075	Patient Supplies		89	196	0	0	0	0	0	285	55	160	\$ 500
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,355	2,972	0	0	0	0	0	4,328	493	1,431	6,251
081	Respiratory Therapy		0	0	0	0	0	0	0	0	17	48	65
082	Occupational Therapy		525	1,152	0	0	0	0	0	1,677	288	835	2,799
083	Speech Pathology		0	0	0	0	0	0	0	0	38	112	150
085	Pharmacy		205	449	0	0	0	0	0	654	236	684	1,574
090	Laboratory		0	0	0	0	0	0	0	0	31	90	121
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	20	57	77
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		34,779	76,266	60,644	293,733	4,613	0	51,875	521,910	8,118	23,579	553,607 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		333	731	0	0	0	0	0	1,065	15	44	1,123
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 566,268	\$ 53,232	\$ 116,143	\$ 60,644	\$ 293,733	\$ 4,613	\$ -	\$ 51,875	\$ 529,919	\$ 9,309	\$ 27,040	\$ 566,268

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
DAVIS HEALTHCARE CENTER

NPI:
1508164732

OSHPD Facility Number:
206571828

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 91,535	\$ 91,535										
010	Housekeeping	16,733	461	\$ 17,194									
060	Laundry and Linen	9,130	2,196	415	\$ 11,740								
065	Dietary	117,521	16,296	3,077	0	\$ 136,894							
155	Social Services	1,445	2,484	469	0	0	\$ 4,398						
160	Activities	3,328	0	0	0	0	0	\$ 3,328					
165	Administration	N/A	5,014	947	0	0	0	0		\$ 5,960	\$ 5,960		
166	Medical Records	2,097	0	0	0	0	0	0		2,097		\$ 2,097	
170	Inservice Education - Nursing	238	967	183	0	0	0	0	\$ 1,387				
ANCILLARY SERVICES													
075	Patient Supplies	18,007	154	29	0	0	0	0	0	18,190	35	12	\$ 18,237
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	155,965	2,331	440	0	0	0	0	0	158,736	315	111	159,162
081	Respiratory Therapy	5,697	0	0	0	0	0	0	0	5,697	11	4	5,711
082	Occupational Therapy	63	903	170	0	0	0	0	0	1,137	184	65	1,385
083	Speech Pathology	0	0	0	0	0	0	0	0	0	25	9	33
085	Pharmacy	78,595	352	66	0	0	0	0	0	79,014	151	53	79,218
090	Laboratory	10,593	0	0	0	0	0	0	0	10,593	20	7	10,620
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	6,742	0	0	0	0	0	0	0	6,742	13	4	6,759
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	135,276	59,804	11,290	11,740	136,894	4,398	3,328	1,387	364,119	5,197	1,829	371,145 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,110	573	108	0	0	0	0	0	2,792	10	3	2,805
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 655,075	\$ 91,535	\$ 17,194	\$ 11,740	\$ 136,894	\$ 4,398	\$ 3,328	\$ 1,387	\$ 647,018	\$ 5,960	\$ 2,097	\$ 655,075

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility Number:
206571828

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 200,857	100%							
	Property Tax (line 40)	0	0%	\$ 200,857						
005	Plant Operations and Maintenance			3,942	\$ 3,942					
010	Housekeeping			992	20	\$ 1,011				
060	Laundry and Linen			4,724	95	24	\$ 4,843			
065	Dietary			35,057	702	181	0	\$ 35,940		
155	Social Services			5,344	107	28	0	0	\$ 5,479	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			10,786	216	56	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			2,080	42	11	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			331	7	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,014	100	26	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,943	39	10	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			758	15	4	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			128,654	2,575	664	4,843	35,940	5,479	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 - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,233	25	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 200,857	100%	\$ 200,857	\$ 3,942	\$ 1,011	\$ 4,843	\$ 35,940	\$ 5,479	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility Number:
206571828

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 200,857	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,057	\$ 11,057				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 2,132						
	ANCILLARY SERVICES									
075	Patient Supplies			0	339	65	0	\$ 404	\$ 404	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,140	585	0	5,725	5,725	0
081	Respiratory Therapy			0	0	20	0	20	20	0
082	Occupational Therapy			0	1,992	341	0	2,333	2,333	0
083	Speech Pathology			0	0	46	0	46	46	0
085	Pharmacy			0	777	280	0	1,057	1,057	0
090	Laboratory			0	0	37	0	37	37	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23	0	23	23	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,132	180,288	9,642	0	189,930	189,930	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 - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,264	18	0	1,282	1,282	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 200,857	100%	\$ 2,132	\$ 189,800	\$ 11,057	\$ -	\$ 200,857	\$ 200,857	\$ -

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
DAVIS HEALTHCARE CENTER

NPI:
1508164732

OSHPD Facility Number:
206571828

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

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. 81% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 15% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 15,321												
055	Interest - Other	266,132												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	865,289												
	Total Costs Allocable as Administration	1,146,742	81%											
167	CDPH Licensing Fees	17,600	1%											
168	Professional Liability Insurance	38,850	3%											
169	Quality Assurance Fees	219,243	15%											
174	Caregiver Training	0	0%											
	Total	1,422,435	100%						\$ 1,422,435					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 285	\$ 18,190	\$ 339	\$ 18,814	8,417	\$ 6,786	\$ 104	\$ 230	\$ 1,297	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,328	158,736	5,140	168,204	75,254	60,668	931	2,055	11,599	0
081	Respiratory Therapy			0	0	5,697	0	5,697	2,549	2,055	32	70	393	0
082	Occupational Therapy			93,384	1,677	1,137	1,992	98,189	43,929	35,415	544	1,200	6,771	0
083	Speech Pathology			13,140	0	0	0	13,140	5,879	4,739	73	161	906	0
085	Pharmacy			0	654	79,014	777	80,445	35,991	29,015	445	983	5,547	0
090	Laboratory			0	0	10,593	0	10,593	4,739	3,821	59	129	730	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6,742	0	6,742	3,016	2,432	37	82	465	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,706,097	521,910	364,119	180,288	2,772,414	1,240,370	999,964	15,347	33,877	191,181	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,065	2,792	1,264	5,120	2,291	1,847	28	63	353	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,422,435		\$ 1,812,621	\$ 529,919	\$ 647,018	\$ 189,800	\$ 3,179,357	\$ 1,422,435					
	Total Administrative Costs							\$ 1,422,435		\$ 1,146,742	\$ 17,600	\$ 38,850	\$ 219,243	\$ -
	Unit Cost Multiplier							0.44739705						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 36,349	\$ 8,057	\$ 11,057	\$ 55,464							
	TOTAL FACILITY COSTS							\$ 4,657,256						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
DAVIS HEALTHCARE CENTER

NPI:
1508164732

OSHPD Facility Number:
206571828

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	489									
010	Housekeeping	123	123								
060	Laundry and Linen	586	586	586							
065	Dietary	4,349	4,349	4,349							
155	Social Services	663	663	663							
160	Activities										
165	Administration	1,338	1,338	1,338							
166	Medical Records										
170	Inservice Education - Nursing	258	258	258							
	ANCILLARY SERVICES										
075	Patient Supplies	41	41	41						18,814	18,814
077	Specialized Support Surfaces									0	0
080	Physical Therapy	622	622	622						168,204	168,204
081	Respiratory Therapy									5,697	5,697
082	Occupational Therapy	241	241	241						98,189	98,189
083	Speech Pathology									13,140	13,140
085	Pharmacy	94	94	94						80,445	80,445
090	Laboratory									10,593	10,593
095	Home Health Services									0	0
100	Other Ancillary Services									6,742	6,742
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,960	15,960	15,960	95,328	47,664	1,732,517	1,732,517	1,732,517	2,772,414	2,772,414
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	153	153	153						5,120	5,120
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	24,917	24,428	24,305	95,328	47,664	1,732,517	1,732,517	1,732,517	3,179,357	3,179,357
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 32,796 0.018929684	\$ 76,060 0.043901445			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 53,232 2.17913869	\$ 116,143 4.77856548	\$ 60,644 0.63616372	\$ 293,733 6.16257669	\$ 4,613 0.00266258	\$ - 0.00000000	\$ 51,875 0.02994204	\$ 9,309 0.00292808	\$ 27,040 0.00850486
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 91,535 3.74713444	\$ 17,194 0.70742224	\$ 11,740 0.12315763	\$ 136,894 2.87205998	\$ 4,398 0.00253872	\$ 3,328 0.00192091	\$ 1,387 0.00080073	\$ 5,960 0.00187466	\$ 2,097 0.00065957
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 200,857 8.06104266	\$ 3,942 0.16136605	\$ 1,011 0.04161104	\$ 4,843 0.05080056	\$ 35,940 0.75403285	\$ 5,479 0.00316248	\$ - 0.00000000	\$ 2,132 0.00123065	\$ 11,057 0.00347783	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility Number:
206571828

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 41,031	\$ 0	\$ 41,031	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,201	0	12,201	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	91,535	0	91,535	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 144,767	\$ 0	\$ 144,767	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 87,721	\$ 0	\$ 87,721	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,154	0	28,154	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,733	0	16,733	(Sch 4)
010		Housekeeping - Total	6300	\$ 132,608	\$ 0	\$ 132,608	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 140,098	\$ 0	\$ 140,098	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	15,338	0	15,338	(Sch 5)
025		Depreciation: Equipment	7140	32,088	0	32,088	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	3,302	0	3,302	(Sch 5)
040		Property Taxes	7300	0	0	0	(Sch 5)
045		Property Insurance	7400	15,321	0	15,321	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	10,031	0	10,031	(Sch 6)
055		Interest - Other	7600	\$ 266,132	\$ 0	\$ 266,132	(Sch 6)
057		Subtotal 005 - 055		\$ 759,685	\$ 0	\$ 759,685	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 42,415	\$ 0	\$ 42,415	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,152	0	14,152	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,130	0	9,130	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 65,697	\$ 0	\$ 65,697	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 197,736	\$ 0	\$ 197,736	(Sch 3)
065	.20-.39	Fringe Benefits	6500	65,738	0	65,738	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	117,521	0	117,521	(Sch 4)
065		Dietary - Total	6500	\$ 380,995	\$ 0	\$ 380,995	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	18,007	0	18,007	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,007	\$ 0	\$ 18,007	
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:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility Number:
206571828

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 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	155,965	0	155,965	(Sch 4)
080		Physical Therapy - Total	8200	\$ 155,965	\$ 0	\$ 155,965	
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	5,697	0	5,697	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 5,697	\$ 0	\$ 5,697	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 73,856	\$ 0	\$ 73,856	(Sch 2)
082	.20-.39	Fringe Benefits	8250	19,229	0	19,229	(Sch 2)
082	.79	Agency Staff	8250	299	0	299	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	63	0	63	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 93,447	\$ 0	\$ 93,447	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 8,627	\$ 0	\$ 8,627	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,918	0	3,918	(Sch 2)
083	.79	Agency Staff	8280	595	0	595	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 13,140	\$ 0	\$ 13,140	
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	78,595	0	78,595	(Sch 4)
085		Pharmacy - Total	8300	\$ 78,595	\$ 0	\$ 78,595	
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	10,593	0	10,593	(Sch 4)
090		Laboratory - Total	8400	\$ 10,593	\$ 0	\$ 10,593	
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	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
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	6,742	0	6,742	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 6,742	\$ 0	\$ 6,742	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility Number:
206571828

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 382,186	\$ 0	\$ 382,186	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,253,015	\$ 0	\$ 1,253,015	(Sch 2)
105	.20-.39	Fringe Benefits	6110	344,226	0	344,226	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	135,276	0	135,276	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,732,517	\$ 0	\$ 1,732,517	
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 - Pediatric					
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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility Number:
206571828

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 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 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,110	0	2,110 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,110	\$ 0	\$ 2,110
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,734,627	\$ 0	\$ 1,734,627
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 24,507	\$ 0	\$ 24,507 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,289	0	8,289 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,445	0	1,445 (Sch 4)
155		Social Services - Total	6600	\$ 34,241	\$ 0	\$ 34,241

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DAVIS HEALTHCARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1508164732

OSHPD Facility Number:
206571828

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 56,915	\$ 0	\$ 56,915	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,145	0	19,145	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,328	0	3,328	(Sch 4)
160		Activities - Total	6700	\$ 79,388	\$ 0	\$ 79,388	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 194,753	\$ 0	\$ 194,753	(Sch 6)
165	.20-.39	Fringe Benefits	6900	58,195	0	58,195	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	612,341	0	612,341	(Sch 6)
165		Administration - Total	6900	\$ 865,289	\$ 0	\$ 865,289	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 20,025	\$ 0	\$ 20,025	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,015	0	7,015	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,097	0	2,097	(Sch 4)
166		Medical Records - Total	6900	\$ 29,137	\$ 0	\$ 29,137	
167		CDPH Licensing Fees	6900	\$ 17,600	\$ 0	\$ 17,600	(Sch 6)
168		Professional Liability Insurance	6900	\$ 38,850	\$ 0	\$ 38,850	(Sch 6)
169		Quality Assurance Fees	6900	\$ 219,243	\$ 0	\$ 219,243	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 37,656	\$ 0	\$ 37,656	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,424	0	12,424	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	238	0	238	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 50,318	\$ 0	\$ 50,318	
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		\$ 1,334,066	\$ 0	\$ 1,334,066	
200		Total		\$ 4,657,256	\$ 0	\$ 4,657,256	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 199,561	
-----	------	-------------------------------------------------	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments	
DAVIS HEALTHCARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1508164732		4	
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>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$199,561	\$199,561		

Provider Name							Fiscal Period	NPI		Adjustments
DAVIS HEALTHCARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1508164732		4
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	12,054	(10,975)	1,079	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	10,359	10,359	

Provider Name							Fiscal Period			NPI		Adjustments
DAVIS HEALTHCARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1508164732		4
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>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$2,650	\$2,650		