

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MANOR CARE NURSING CENTER OF CITRUS HEIGHTS  
CITRUS HEIGHTS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1003853979**

**FISCAL PERIOD ENDED  
MAY 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Delia Valencia  
Auditors: Ellada Kalachov/Laura Langston**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 31, 2013

Dean Shipman  
Divisional Director of Reimbursement  
HCR Manor Care Services, LLC  
333 North Summit Street  
Toledo, OH 43604

MANOR CARE NURSING CENTER OF CITRUS HEIGHTS  
NATIONAL PROVIDER IDENTIFIER (NPI) 1003853979  
FISCAL PERIOD ENDED MAY 31, 2011

We have examined 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 and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost 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 \$48,797, 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.

Dean Shipman  
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 Fee-For-Service Rates Development Division.

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

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

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kwick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

**Fiscal Period:**  
JUNE 1, 2010 THROUGH MAY 31, 2011

**Provider NPI:**  
1003853979

**OSHPD Facility No.:**  
206344022

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	\$ 6,115,749	\$ 134.04
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,000,738	\$ 21.93
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 925,285	\$ 20.28
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 815,586	\$ 17.88
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 65,377	\$ 1.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,655	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 48,467	\$ 1.06
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 397,504	\$ 8.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,037,176	\$ 22.73
11	Cost of Routine Service/Audited Total Costs	\$ 11,138,824.00	\$ 10,440,537	\$ 228.83
12	Total Patient Days (Adj 15 )	45,423	45,625	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 245.22	\$ 228.83	
14	Overpayments (Adj 16,17 )	\$ 0	\$ 48,797	
15	Medi-Cal Days (Adj 14 )	15,882	16,163	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

**Fiscal Period:**  
JUNE 1, 2010 THROUGH MAY 31, 2011

**Provider NPI:**  
1003853979

**OSHPD Facility No.:**  
206344022

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

**Fiscal Period:**  
JUNE 1, 2010 THROUGH MAY 31, 2011

**Provider NPI:**  
1003853979

**OSHPD Facility No.:**  
206344022

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 227,344	\$ 227,344		
160	Activities	112,740		\$ 112,740	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	31,118	0	0	31,118
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	1,056,426	0	0	1,056,426
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	983,168	0	0	983,168
083	Speech Pathology	244,677	0	0	244,677
085	Pharmacy	0	0	0	0
090	Laboratory	217,413	0	0	217,413
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	110,741	0	0	110,741
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	5,775,665	227,344	112,740	6,115,749 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	7,544	0	0	7,544
145	Other Nonreimbursable	14,175	0	0	14,175
	<b>TOTAL</b>	<b>\$ 8,781,011</b>	<b>\$ 227,344</b>	<b>\$ 112,740</b>	<b>\$ 8,781,011</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 113,787	\$ 113,787										
010	Housekeeping	312,040	1,079	\$ 313,119									
060	Laundry and Linen	0	3,473	9,649	\$ 13,122								
065	Dietary	432,596	18,659	51,837	0	\$ 503,092							
155	Social Services	N/A	394	1,096	0	0	\$ 1,490						
160	Activities	N/A	1,715	4,765	0	0	0	\$ 6,480					
165	Administration	N/A	6,072	16,868	0	0	0	0		\$ 22,940	\$ 22,940		
166	Medical Records	95,903	0	0	0	0	0	0		95,903		\$ 95,903	
170	Inservice Education - Nursing	104,469	0	0	0	0	0	0	\$ 104,469				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,761	4,892	0	0	0	0	0	6,653	719	3,005	\$ 10,377
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,957	5,436	0	0	0	0	0	7,393	1,970	8,234	17,597
081	Respiratory Therapy		0	0	0	0	0	0	0	0	16	66	82
082	Occupational Therapy		1,183	3,287	0	0	0	0	0	4,470	1,802	7,534	13,807
083	Speech Pathology		0	0	0	0	0	0	0	0	446	1,864	2,309
085	Pharmacy		0	0	0	0	0	0	0	0	1,416	5,921	7,337
090	Laboratory		0	0	0	0	0	0	0	0	387	1,619	2,006
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	433	1,811	2,244
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		77,026	213,990	13,122	503,092	1,490	6,480	104,469	919,668	15,649	65,421	1,000,738 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		468	1,300	0	0	0	0	0	1,767	26	110	1,904
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	76	319	395
	<b>TOTAL</b>	<b>\$ 1,058,795</b>	<b>\$ 113,787</b>	<b>\$ 313,119</b>	<b>\$ 13,122</b>	<b>\$ 503,092</b>	<b>\$ 1,490</b>	<b>\$ 6,480</b>	<b>\$ 104,469</b>	<b>\$ 939,952</b>	<b>\$ 22,940</b>	<b>\$ 95,903</b>	<b>\$ 1,058,795</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 349,170	\$ 349,170										
010	Housekeeping	24,499	3,312	\$ 27,811									
060	Laundry and Linen	12,718	10,658	857	\$ 24,233								
065	Dietary	496,943	57,257	4,604	0	\$ 558,804							
155	Social Services	1,513	1,210	97	0	0	\$ 2,821						
160	Activities	8,592	5,263	423	0	0	0	\$ 14,278					
165	Administration	N/A	18,632	1,498	0	0	0	0		\$ 20,130	\$ 20,130		
166	Medical Records	10,251	0	0	0	0	0	0		10,251		\$ 10,251	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	345,199	5,404	435	0	0	0	0	0	351,037	631	321	\$ 351,989
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	19,271	6,004	483	0	0	0	0	0	25,758	1,728	880	28,367
081	Respiratory Therapy	8,861	0	0	0	0	0	0	0	8,861	14	7	8,882
082	Occupational Therapy	10,458	3,631	292	0	0	0	0	0	14,381	1,581	805	16,768
083	Speech Pathology	5,610	0	0	0	0	0	0	0	5,610	391	199	6,200
085	Pharmacy	795,213	0	0	0	0	0	0	0	795,213	1,243	633	797,089
090	Laboratory	0	0	0	0	0	0	0	0	0	340	173	513
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	132,449	0	0	0	0	0	0	0	132,449	380	194	133,023
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	49,055	236,364	19,006	24,233	558,804	2,821	14,278	0	904,561	13,732	6,993	925,285 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,435	115	0	0	0	0	0	1,551	23	12	1,586
145	Other Nonreimbursable	28,683	0	0	0	0	0	0	0	28,683	67	34	28,784
	<b>TOTAL</b>	<b>\$ 2,298,485</b>	<b>\$ 349,170</b>	<b>\$ 27,811</b>	<b>\$ 24,233</b>	<b>\$ 558,804</b>	<b>\$ 2,821</b>	<b>\$ 14,278</b>	<b>\$ -</b>	<b>\$ 2,268,104</b>	<b>\$ 20,130</b>	<b>\$ 10,251</b>	<b>\$ 2,298,485</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

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)	\$ 872,057	93%							
	Property Tax (line 40)	69,904	7%	\$ 941,961						
005	Plant Operations and Maintenance			27,614	\$ 27,614					
010	Housekeeping			8,672	262	\$ 8,934				
060	Laundry and Linen			27,908	843	275	\$ 29,027			
065	Dietary			149,934	4,528	1,479	0	\$ 155,942		
155	Social Services			3,169	96	31	0	0	\$ 3,296	
160	Activities			13,782	416	136	0	0	0	\$ 14,334
165	Administration			48,791	1,474	481	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			14,151	427	140	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,723	475	155	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,508	287	94	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 Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			618,950	18,693	6,106	29,027	155,942	3,296	14,334
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,759	114	37	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 941,961</b>	<b>100%</b>	<b>\$ 941,961</b>	<b>\$ 27,614</b>	<b>\$ 8,934</b>	<b>\$ 29,027</b>	<b>\$ 155,942</b>	<b>\$ 3,296</b>	<b>\$ 14,334</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

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 93% Of Total	Property Tax 7% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 872,057	93%							
	Property Tax (line 40)	69,904	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 50,746	\$ 50,746				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	14,718	1,590	0	\$ 16,308	\$ 15,097	\$ 1,210
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	16,353	4,357	0	20,710	19,173	1,537
081	Respiratory Therapy			0	0	35	0	35	32	3
082	Occupational Therapy			0	9,888	3,987	0	13,875	12,845	1,030
083	Speech Pathology			0	0	986	0	986	913	73
085	Pharmacy			0	0	3,133	0	3,133	2,900	233
090	Laboratory			0	0	857	0	857	793	64
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	958	0	958	887	71
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	846,347	34,616	0	880,963	815,586	65,377
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,909	58	0	3,968	3,673	294
145	Other Nonreimbursable			0	0	169	0	169	156	13
	<b>TOTAL</b>	\$ 941,961	100%	\$ -	\$ 891,215	\$ 50,746	\$ -	\$ 941,961	\$ 872,057	\$ 69,904

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 7,006												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,513,438												
	Total Costs Allocable as Administration	1,520,444	68%											
167	CDPH Licensing Fees	50,803	2%											
168	Professional Liability Insurance	71,050	3%											
169	Quality Assurance Fees	582,720	26%											
174	Caregiver Training	0	0%											
	Total	2,225,017	100%						\$ 2,225,017					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 31,118	\$ 6,653	\$ 351,037	\$ 14,718	\$ 403,527	69,708	\$ 47,634	\$ 1,592	\$ 2,226	\$ 18,256	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			1,056,426	7,393	25,758	16,353	1,105,930	191,045	130,549	4,362	6,101	50,034	0
081	Respiratory Therapy			0	0	8,861	0	8,861	1,531	1,046	35	49	401	0
082	Occupational Therapy			983,168	4,470	14,381	9,888	1,011,907	174,803	119,450	3,991	5,582	45,780	0
083	Speech Pathology			244,677	0	5,610	0	250,287	43,236	29,545	987	1,381	11,323	0
085	Pharmacy			0	0	795,213	0	795,213	137,370	93,870	3,137	4,387	35,976	0
090	Laboratory			217,413	0	0	0	217,413	37,557	25,664	858	1,199	9,836	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			110,741	0	132,449	0	243,190	42,010	28,707	959	1,341	11,002	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			6,115,749	919,668	904,561	846,347	8,786,325	1,517,802	1,037,176	34,655	48,467	397,504	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*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			7,544	1,767	1,551	3,909	14,772	2,552	1,744	58	81	668	0
145	Other Nonreimbursable			14,175	0	28,683	0	42,858	7,404	5,059	169	236	1,939	0
	<b>SUBTOTAL</b>	\$ 2,225,017		\$ 8,781,011	\$ 939,952	\$ 2,268,104	\$ 891,215	\$ 12,880,282	\$ 2,225,017					
	Total Administrative Costs							\$ 2,225,017		\$ 1,520,444	\$ 50,803	\$ 71,050	\$ 582,720	\$ -
	Unit Cost Multiplier							0.17274599						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 118,843	\$ 30,381	\$ 50,746	\$ 199,970							
	<b>TOTAL FACILITY COSTS</b>							\$ 15,305,269						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 11 )	Plant Ops (SQ FT) 5 (Adj 11 )	Hskpng (SQ FT) 10 (Adj 11 )	Laundry (LBS) 60 (Adj 12 )	Dietary (MEALS) 65 (Adj 13 )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,124									
010	Housekeeping	353	353								
060	Laundry and Linen	1,136	1,136	1,136							
065	Dietary	6,103	6,103	6,103							
155	Social Services	129	129	129							
160	Activities	561	561	561							
165	Administration	1,986	1,986	1,986							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	576	576	576						403,527	403,527
077	Specialized Support Surfaces									0	0
080	Physical Therapy	640	640	640						1,105,930	1,105,930
081	Respiratory Therapy									8,861	8,861
082	Occupational Therapy	387	387	387						1,011,907	1,011,907
083	Speech Pathology									250,287	250,287
085	Pharmacy									795,213	795,213
090	Laboratory									217,413	217,413
095	Home Health Services									0	0
100	Other Ancillary Services									243,190	243,190
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	25,194	25,194	25,194	458,432	136,269	5,824,720	5,824,720	5,824,720	8,786,325	8,786,325
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	153	153	153						14,772	14,772
145	Other Nonreimbursable									42,858	42,858
	<b>TOTAL STATISTICS</b>	<b>38,342</b>	<b>37,218</b>	<b>36,865</b>	<b>458,432</b>	<b>136,269</b>	<b>5,824,720</b>	<b>5,824,720</b>	<b>5,824,720</b>	<b>12,880,282</b>	<b>12,880,282</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 227,344	\$ 112,740			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.039030889	0.019355437			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 113,787	\$ 313,119	\$ 13,122	\$ 503,092	\$ 1,490	\$ 6,480	\$ 104,469	\$ 22,940	\$ 95,903
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.05731098	8.49367234	0.02862348	3.69190096	0.00025582	0.00111252	0.01793545	0.00178104	0.00744572
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 349,170	\$ 27,811	\$ 24,233	\$ 558,804	\$ 2,821	\$ 14,278	\$ -	\$ 20,130	\$ 10,251
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.38175077	0.75439463	0.05285988	4.10074115	0.00048424	0.00245134	0.00000000	0.00156288	0.00079587
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 941,961	\$ 27,614	\$ 8,934	\$ 29,027	\$ 155,942	\$ 3,296	\$ 14,334	\$ -	\$ 50,746	\$ -
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	24.56734130	0.74194453	0.24234851	0.06331726	1.14436610	0.00056589	0.00246097	0.00000000	0.00393979	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

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	\$ 90,235	\$ 0	\$ 90,235	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,552	0	23,552	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	349,170	0	349,170	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 462,957	\$ 0	\$ 462,957	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 247,434	\$ 0	\$ 247,434	(Sch 3)
010	.20-.39	Fringe Benefits	6300	64,606	0	64,606	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,499	0	24,499	(Sch 4)
010		Housekeeping - Total	6300	\$ 336,539	\$ 0	\$ 336,539	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 435,397	\$ 0	\$ 435,397	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	184,230	0	184,230	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	81,346	0	81,346	(Sch 5)
040		Property Taxes	7300	69,904	0	69,904	(Sch 5)
045		Property Insurance	7400	7,006	0	7,006	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	171,084	171,084	(Sch 6)
055		Interest - Other	7600	\$ 171,084	\$ (171,084)	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,748,463	\$ 0	\$ 1,748,463	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,718	0	12,718	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 12,718	\$ 0	\$ 12,718	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 342,824	\$ 0	\$ 342,824	(Sch 3)
065	.20-.39	Fringe Benefits	6500	89,772	0	89,772	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	496,943	0	496,943	(Sch 4)
065		Dietary - Total	6500	\$ 929,539	\$ 0	\$ 929,539	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 24,675	\$ 0	\$ 24,675	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,443	0	6,443	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	345,199	0	345,199	(Sch 4)
075		Patient Supplies - Total	8100	\$ 376,317	\$ 0	\$ 376,317	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

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	\$ 674,069	\$ 0	\$ 674,069	(Sch 2)
080	.20-.39	Fringe Benefits	8200	176,805	0	176,805	(Sch 2)
080	.79	Agency Staff	8200	205,552	0	205,552	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	19,271	0	19,271	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,075,697	\$ 0	\$ 1,075,697	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	8,861	0	8,861	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 8,861	\$ 0	\$ 8,861	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 615,625	\$ 0	\$ 615,625	(Sch 2)
082	.20-.39	Fringe Benefits	8250	161,565	0	161,565	(Sch 2)
082	.79	Agency Staff	8250	205,978	0	205,978	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	10,458	0	10,458	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 993,626	\$ 0	\$ 993,626	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 193,852	\$ 0	\$ 193,852	(Sch 2)
083	.20-.39	Fringe Benefits	8280	50,825	0	50,825	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	5,610	0	5,610	(Sch 4)
083		Speech Pathology - Total	8280	\$ 250,287	\$ 0	\$ 250,287	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	795,213	0	795,213	(Sch 4)
085		Pharmacy - Total	8300	\$ 795,213	\$ 0	\$ 795,213	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400	217,413	0	217,413	(Sch 2)
090	.40-.99	Other - Nonlabor	8400		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 217,413	\$ 0	\$ 217,413	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900	110,741	0	110,741	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	132,449	0	132,449	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 243,190	\$ 0	\$ 243,190	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 3,960,604	\$ 0	\$ 3,960,604	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,579,122	\$ 0	\$ 4,579,122	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,196,543	0	1,196,543	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	49,055	0	49,055	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,824,720	\$ 0	\$ 5,824,720	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900	7,544	0	7,544 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,544	\$ 0	\$ 7,544
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 11,354	\$ 11,354 (Sch 2)
145	.20-.39	Fringe Benefits	9100		2,821	2,821 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		28,683	28,683 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 42,858	\$ 42,858
146		<b>Subtotal 105 - 145</b>		\$ 5,832,264	\$ 42,858	\$ 5,875,122
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 181,631	\$ 0	\$ 181,631 (Sch 2)
155	.20-.39	Fringe Benefits	6600	45,713	0	45,713 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,513	0	1,513 (Sch 4)
155		Social Services - Total	6600	\$ 228,857	\$ 0	\$ 228,857

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

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	\$ 89,441	\$ 0	\$ 89,441	(Sch 2)
160	.20-.39	Fringe Benefits	6700	23,299	0	23,299	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,592	0	8,592	(Sch 4)
160		Activities - Total	6700	\$ 121,332	\$ 0	\$ 121,332	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 641,304	\$ (38,687)	\$ 602,617	(Sch 6)
165	.20-.39	Fringe Benefits	6900	160,239	(9,601)	150,638	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,144,586	(384,403)	760,183	(Sch 6)
165		Administration - Total	6900	\$ 1,946,129	\$ (432,691)	\$ 1,513,438	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 75,964	\$ 0	\$ 75,964	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,939	0	19,939	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,251	0	10,251	(Sch 4)
166		Medical Records - Total	6900	\$ 106,154	\$ 0	\$ 106,154	
167		CDPH Licensing Fees	6900	\$ 50,803	\$ 0	\$ 50,803	(Sch 6)
168		Professional Liability Insurance	6900	\$ 605,055	\$ (534,005)	\$ 71,050	(Sch 6)
169		Quality Assurance Fees	6900	\$ 582,720	\$ 0	\$ 582,720	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 85,522	\$ 0	\$ 85,522	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,947	0	18,947	(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	\$ 104,469	\$ 0	\$ 104,469	
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>		\$ 3,745,519	\$ (966,696)	\$ 2,778,823	
200		<b>Total</b>		\$ 16,229,107	\$ (923,838)	\$ 15,305,269	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 875,823	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Provider NPI:  
1003853979

OSHPD Facility Number:  
206344022

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5-9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	171,084	171,084						
055	4	Interest - Other	(171,084)	(171,084)						
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							





Provider Name:  
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS

Provider NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5-9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$923,838)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(34,113)</u>	<u>(355,720)</u>	<u>(534,005)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS							JUNE 1, 2010 THROUGH MAY 31, 2011			1003853979		17
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	NA			8	210		Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304			\$0	\$875,823	\$875,823

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS							JUNE 1, 2010 THROUGH MAY 31, 2011	1003853979		17	
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	\$0	\$171,084	\$171,084	
	10.5	055	4	8A-1	055	4	Interest - Other	171,084	(171,084)	0	
							To reclassify capital related interest costs for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023(d)				
3	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$11,354	11,354	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	0	2,821	2,821	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	0	28,683	28,683	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	641,304	(11,354)	629,950 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	160,239	(2,821)	157,418 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,144,586	(28,683)	1,115,903 *	
							To establish marketing expense as a nonreimbursable cost center in conjunction with adjustment 9. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS							JUNE 1, 2010 THROUGH MAY 31, 2011	1003853979		17	
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><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
4	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$629,950	(\$27,333)	\$602,617
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	157,418	(6,780)	150,638
							To adjust owner compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504				
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,115,903		
5							To eliminate legal expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(\$48,640)	
6							To eliminate settlement expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(120,000)	
7							To adjust reported home office costs to agree with the HCR Manor Care Services, LLC Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(193,845)	
8							To eliminate patient telephone, television or radio costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			(21,918)	
9							To reverse the provider's adjustment of non-allowable advertising expense in conjunction with adjustment 3. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328			<u>28,683</u> (\$355,720)	\$760,183
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period		Provider NPI		Adjustments
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS							JUNE 1, 2010 THROUGH MAY 31, 2011		1003853979		17
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
10	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate self insured liability insurance expense and adjust the deductible to the lower of \$100,000 limitation or paid claims. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2162, 2162.1, 2162.2, 2162.5, 2162.6, 2162.7, 2300, 2304, and 2305	\$605,055	(\$534,005)	\$71,050	

Provider Name							Fiscal Period		Provider NPI		Adjustments
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS							JUNE 1, 2010 THROUGH MAY 31, 2011		1003853979		17
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><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
11	10.7	080	1,2,3	7	080	N/A	Physical Therapy (Square Feet)	0	640	640	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	387	387	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	153	153	
	10.7	175	1	7	175	N/A	Total Statistics - Capital - Square Feet	37,162	1,180	38,342	
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations - Square Feet	36,038	1,180	37,218	
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping - Square Feet	35,685	1,180	36,865	
12	10.7	105	4	7	105	N/A	Laundry and Linen (Laundry Pounds)	0	458,432	458,432	
	10.7	175	4	7	175	N/A	Total Statistics - Laundry and Linen - Laundry Pounds	0	458,432	458,432	
13	10.7	105	5	7	105	N/A	Dietary (Meals Served)	0	136,269	136,269	
	10.7	175	5	7	175	N/A	Total Statistics - Dietary - Meals Served	0	136,269	136,269	
To adjust reported statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI		Adjustments
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS							JUNE 1, 2010 THROUGH MAY 31, 2011	1003853979		17
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
14	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: June 1, 2010 through May 31, 2011 Payment Period: June 1, 2010 through July 15, 2012 Report Date: July 17, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	15,882	281	16,163	
15	4.1	5	6	1	12	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	45,423	202	45,625	

Provider Name							Fiscal Period			Provider NPI		Adjustments
MANOR CARE NURSING CENTER OF CITRUS HEIGHTS							JUNE 1, 2010 THROUGH MAY 31, 2011			1003853979		17
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>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	NA			1	14		Overpayments		\$0			
16							To recover Medi-Cal overpayments for Share of Cost due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)			\$33,753		
17							To recover outstanding Medi-Cal credit balances. CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			15,044	\$48,797	
										\$48,797	\$48,797	