

**REPORT  
ON THE  
RATE SETTING AUDIT**

**KYAKAMEENA SANITORIUM  
BERKELEY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1912072554**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: David Mui  
Auditor: John Uribe**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 1, 2013

Pratap Poddatoori, Owner  
Hycare, Incorporated  
333 Estudillo Avenue, Suite 204  
San Leandro, CA 94577

KYAKAMEENA SANITORIUM  
NATIONAL PROVIDER IDENTIFIER (NPI) 1912072554  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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 \$1,506, 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.

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:

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

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

Provider Name:  
KYAKAMEENA SANITORIUM

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1912072554

OSHPD Facility No.:  
206010863

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	\$ 2,137,886	\$ 102.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 610,358	\$ 29.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 412,387	\$ 19.78
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 161,271	\$ 7.73
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 40,162	\$ 1.93
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,305	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,965	\$ 1.82
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 265,923	\$ 12.75
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 477,320	\$ 22.89
11	Cost of Routine Service/Audited Total Costs	\$ 4,154,543	\$ 4,156,578	\$ 199.33
12	Total Patient Days (Adj 6)	20,852	20,853	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 199.24	\$ 199.33	
14	Overpayments (Adj 7)	\$ 0	\$ (1,506)	
15	Medi-Cal Days (Adj 5)	16,444	16,148	
16	Medi-Cal Managed Care Days (Adj 4)		433	
<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:**  
KYAKAMEENA SANITORIUM

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1912072554

**OSHPD Facility No.:**  
206010863

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:**  
KYAKAMEENA SANITORIUM

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1912072554

**OSHPD Facility No.:**  
206010863

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	\$ 56,688	\$ 56,688		
160	Activities	47,670		\$ 47,670	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	62,378	0	0	62,378
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	62,188	0	0	62,188
083	Speech Pathology	16,463	0	0	16,463
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,033,528	56,688	47,670	2,137,886 *
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	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,278,915</b>	<b>\$ 56,688</b>	<b>\$ 47,670</b>	<b>\$ 2,278,915</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
KYAKAMEENA SANITORIUM

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

Fiscal Period:  
JANUARY 1, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 43,704	\$ 43,704										
010	Housekeeping	136,415	153	\$ 136,568									
060	Laundry and Linen	47,191	2,525	7,917	\$ 57,633								
065	Dietary	309,636	8,262	25,908	0	\$ 343,805							
155	Social Services	N/A	247	775	0	0	\$ 1,022						
160	Activities	N/A	683	2,141	0	0	0	\$ 2,824					
165	Administration	N/A	3,500	10,974	0	0	0	0		\$ 14,474	\$ 14,474		
166	Medical Records	63,381	1,074	3,367	0	0	0	0		67,822		\$ 67,822	
170	Inservice Education - Nursing	19,689	121	380	0	0	0	0	\$ 20,191				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		288	902	0	0	0	0	0	1,189	22	104	\$ 1,315
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	113	529	642
080	Physical Therapy		225	704	0	0	0	0	0	929	271	1,268	2,468
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		225	704	0	0	0	0	0	929	270	1,264	2,463
083	Speech Pathology		112	352	0	0	0	0	0	465	74	348	886
085	Pharmacy		0	0	0	0	0	0	0	0	180	845	1,025
090	Laboratory		0	0	0	0	0	0	0	0	47	220	267
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	14	63	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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		26,187	82,118	57,633	343,805	1,022	2,824	20,191	533,781	13,468	63,109	610,358 *
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		103	324	0	0	0	0	0	427	15	72	514
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 620,016</b>	<b>\$ 43,704</b>	<b>\$ 136,568</b>	<b>\$ 57,633</b>	<b>\$ 343,805</b>	<b>\$ 1,022</b>	<b>\$ 2,824</b>	<b>\$ 20,191</b>	<b>\$ 537,720</b>	<b>\$ 14,474</b>	<b>\$ 67,822</b>	<b>\$ 620,016</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
KYAKAMEENA SANITORIUM

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

Fiscal Period:  
JANUARY 1, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 147,957	\$ 147,957										
010	Housekeeping	15,554	517	\$ 16,071									
060	Laundry and Linen	9,637	8,548	932	\$ 19,116								
065	Dietary	120,551	27,970	3,049	0	\$ 151,570							
155	Social Services	0	837	91	0	0	\$ 928						
160	Activities	3,940	2,312	252	0	0	0	\$ 6,504					
165	Administration	N/A	11,848	1,291	0	0	0	0		\$ 13,140	\$ 13,140		
166	Medical Records	3,278	3,635	396	0	0	0	0		7,309		\$ 7,309	
170	Inservice Education - Nursing	700	411	45	0	0	0	0	\$ 1,155				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	1,700	973	106	0	0	0	0	0	2,780	20	11	\$ 2,811
077	Specialized Support Surfaces	27,215	0	0	0	0	0	0	0	27,215	103	57	27,375
080	Physical Therapy	0	760	83	0	0	0	0	0	843	246	137	1,226
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	760	83	0	0	0	0	0	843	245	136	1,225
083	Speech Pathology	0	380	41	0	0	0	0	0	422	67	37	527
085	Pharmacy	43,470	0	0	0	0	0	0	0	43,470	164	91	43,725
090	Laboratory	11,338	0	0	0	0	0	0	0	11,338	43	24	11,404
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,254	0	0	0	0	0	0	0	3,254	12	7	3,273
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	115,767	88,656	9,664	19,116	151,570	928	6,504	1,155	393,359	12,226	6,801	412,387
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	2,371	350	38	0	0	0	0	0	2,759	14	8	2,781
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 506,732</b>	<b>\$ 147,957</b>	<b>\$ 16,071</b>	<b>\$ 19,116</b>	<b>\$ 151,570</b>	<b>\$ 928</b>	<b>\$ 6,504</b>	<b>\$ 1,155</b>	<b>\$ 486,283</b>	<b>\$ 13,140</b>	<b>\$ 7,309</b>	<b>\$ 506,732</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
KYAKAMEENA SANITORIUM

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

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)	\$ 166,116	80%							
	Property Tax (line 40)	41,369	20%	\$ 207,485						
005	Plant Operations and Maintenance			5,785	\$ 5,785					
010	Housekeeping			705	20	\$ 725				
060	Laundry and Linen			11,653	334	42	\$ 12,029			
065	Dietary			38,130	1,094	138	0	\$ 39,361		
155	Social Services			1,140	33	4	0	0	\$ 1,177	
160	Activities			3,152	90	11	0	0	0	\$ 3,253
165	Administration			16,152	463	58	0	0	0	0
166	Medical Records			4,955	142	18	0	0	0	0
170	Inservice Education - Nursing			560	16	2	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,327	38	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,037	30	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,037	30	4	0	0	0	0
083	Speech Pathology			518	15	2	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			120,858	3,466	436	12,029	39,361	1,177	3,253
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			477	14	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 207,485</b>	<b>100%</b>	<b>\$ 207,485</b>	<b>\$ 5,785</b>	<b>\$ 725</b>	<b>\$ 12,029</b>	<b>\$ 39,361</b>	<b>\$ 1,177</b>	<b>\$ 3,253</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
KYAKAMEENA SANITORIUM

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

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 80% Of Total	Property Tax 20% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 166,116	80%							
	Property Tax (line 40)	41,369	20%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,673	\$ 16,673				
166	Medical Records				5,115		\$ 5,115			
170	Inservice Education - Nursing			\$ 578						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,370	26	8	\$ 1,403	\$ 1,123	\$ 280
077	Specialized Support Surfaces			0	0	130	40	170	136	34
080	Physical Therapy			0	1,070	312	96	1,478	1,183	295
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,070	311	95	1,476	1,182	294
083	Speech Pathology			0	535	85	26	647	518	129
085	Pharmacy			0	0	208	64	271	217	54
090	Laboratory			0	0	54	17	71	57	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16	5	20	16	4
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			578	181,159	15,515	4,760	201,433	161,271	40,162
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	492	18	5	515	413	103
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 207,485	100%	\$ 578	\$ 185,696	\$ 16,673	\$ 5,115	\$ 207,485	\$ 166,116	\$ 41,369

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
KYAKAMEENA SANITORIUM

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

Fiscal Period:  
JANUARY 1, 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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 7,959												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	505,008												
	Total Costs Allocable as Administration	512,967	60%											
167	CDPH Licensing Fees	14,299	2%											
168	Professional Liability Insurance	40,800	5%											
169	Quality Assurance Fees	285,783	33%											
174	Caregiver Training	0	0%											
	Total	853,849	100%						\$ 853,849					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,189	\$ 2,780	\$ 1,370	\$ 5,338	1,307	\$ 785	\$ 22	\$ 62	\$ 437	\$ -
077	Specialized Support Surfaces			0	0	27,215	0	27,215	6,661	4,002	112	318	2,229	0
080	Physical Therapy			62,378	929	843	1,070	65,221	15,963	9,590	267	763	5,343	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			62,188	929	843	1,070	65,031	15,916	9,562	267	761	5,327	0
083	Speech Pathology			16,463	465	422	535	17,884	4,377	2,630	73	209	1,465	0
085	Pharmacy			0	0	43,470	0	43,470	10,639	6,392	178	508	3,561	0
090	Laboratory			0	0	11,338	0	11,338	2,775	1,667	46	133	929	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,254	0	3,254	796	478	13	38	267	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			2,137,886	533,781	393,359	181,159	3,246,185	794,514	477,320	13,305	37,965	265,923	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			0	427	2,759	492	3,679	900	541	15	43	301	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 853,849		\$ 2,278,915	\$ 537,720	\$ 486,283	\$ 185,696	\$ 3,488,615	\$ 853,849					
	Total Administrative Costs							\$ 853,849		\$ 512,967	\$ 14,299	\$ 40,800	\$ 285,783	\$ -
	Unit Cost Multiplier							0.24475304						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 82,296	\$ 20,449	\$ 21,789	\$ 124,533							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,466,997						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
KYAKAMEENA SANITORIUM

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

Fiscal Period:  
JANUARY 1, 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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	279									
010	Housekeeping	34	34								
060	Laundry and Linen	562	562	562							
065	Dietary	1,839	1,839	1,839							
155	Social Services	55	55	55							
160	Activities	152	152	152							
165	Administration	779	779	779							
166	Medical Records	239	239	239							
170	Inservice Education - Nursing	27	27	27							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	64	64	64						5,338	5,338
077	Specialized Support Surfaces									27,215	27,215
080	Physical Therapy	50	50	50						65,221	65,221
081	Respiratory Therapy									0	0
082	Occupational Therapy	50	50	50						65,031	65,031
083	Speech Pathology	25	25	25						17,884	17,884
085	Pharmacy									43,470	43,470
090	Laboratory									11,338	11,338
095	Home Health Services									0	0
100	Other Ancillary Services									3,254	3,254
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	5,829	5,829	5,829	205,590	61,677	2,149,295	2,149,295	2,149,295	3,246,185	3,246,185
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	23	23	23						3,679	3,679
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>10,007</b>	<b>9,728</b>	<b>9,694</b>	<b>205,590</b>	<b>61,677</b>	<b>2,149,295</b>	<b>2,149,295</b>	<b>2,149,295</b>	<b>3,488,615</b>	<b>3,488,615</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 56,688	\$ 47,670			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.02637516	0.022179366			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 43,704	\$ 136,568	\$ 57,633	\$ 343,805	\$ 1,022	\$ 2,824	\$ 20,191	\$ 14,474	\$ 67,822
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		4.49259868	14.08786346	0.28033085	5.57428977	0.00047547	0.00131403	0.00939409	0.00414898	0.01944088
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 147,957	\$ 16,071	\$ 19,116	\$ 151,570	\$ 928	\$ 6,504	\$ 1,155	\$ 13,140	\$ 7,309
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		15.20939556	1.65784191	0.09298306	2.45747766	0.00043163	0.00302603	0.00053758	0.00376642	0.00209518
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 207,485	\$ 5,785	\$ 725	\$ 12,029	\$ 39,361	\$ 1,177	\$ 3,253	\$ 578	\$ 16,673	\$ 5,115
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	20.73398621	0.59465277	0.07480645	0.05850837	0.63817851	0.00054771	0.00151367	0.00026888	0.00477934	0.00146632

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KYAKAMEENA SANITORIUM

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

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	\$ 36,548	\$ 0	\$ 36,548	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,156	0	7,156	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	147,957	0	147,957	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 191,661	\$ 0	\$ 191,661	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 89,333	\$ 0	\$ 89,333	(Sch 3)
010	.20-.39	Fringe Benefits	6300	47,082	0	47,082	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,554	0	15,554	(Sch 4)
010		Housekeeping - Total	6300	\$ 151,969	\$ 0	\$ 151,969	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 104,885	\$ 0	\$ 104,885	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	8,580	0	8,580	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	3,618	0	3,618	(Sch 5)
040		Property Taxes	7300	41,369	0	41,369	(Sch 5)
045		Property Insurance	7400	7,959	0	7,959	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	49,033	0	49,033	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 559,074	\$ 0	\$ 559,074	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 32,475	\$ 0	\$ 32,475	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,716	0	14,716	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,637	0	9,637	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 56,828	\$ 0	\$ 56,828	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 220,739	\$ 0	\$ 220,739	(Sch 3)
065	.20-.39	Fringe Benefits	6500	88,897	0	88,897	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	120,551	0	120,551	(Sch 4)
065		Dietary - Total	6500	\$ 430,187	\$ 0	\$ 430,187	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</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	1,700	0	1,700	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,700	\$ 0	\$ 1,700	
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	27,215	0	27,215	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 27,215	\$ 0	\$ 27,215	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KYAKAMEENA SANITORIUM

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

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	62,378	0	62,378	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 62,378	\$ 0	\$ 62,378	
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	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	62,188	0	62,188	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 62,188	\$ 0	\$ 62,188	
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	16,463	0	16,463	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 16,463	\$ 0	\$ 16,463	
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	43,470	0	43,470	(Sch 4)
085		Pharmacy - Total	8300	\$ 43,470	\$ 0	\$ 43,470	
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	11,338	0	11,338	(Sch 4)
090		Laboratory - Total	8400	\$ 11,338	\$ 0	\$ 11,338	
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	3,254	0	3,254	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,254	\$ 0	\$ 3,254	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KYAKAMEENA SANITORIUM

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

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		\$ 228,006	\$ 0	\$ 228,006	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,503,271	\$ 0	\$ 1,503,271	(Sch 2)
105	.20-.39	Fringe Benefits	6110	529,369	0	529,369	(Sch 2)
105	.49	Agency Staff	6110	888	0	888	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	115,767	0	115,767	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,149,295	\$ 0	\$ 2,149,295	
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:  
KYAKAMEENA SANITORIUM

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

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)
		<b>Other Nonreimbursable</b>				
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	2,371	0	2,371 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,371	\$ 0	\$ 2,371
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		<b>Subtotal 105 - 145</b>		\$ 2,151,666	\$ 0	\$ 2,151,666
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 44,425	\$ 0	\$ 44,425 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,263	0	12,263 (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	\$ 56,688	\$ 0	\$ 56,688

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KYAKAMEENA SANITORIUM

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

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	\$ 32,281	\$ 0	\$ 32,281	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,389	0	15,389	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,940	0	3,940	(Sch 4)
160		Activities - Total	6700	\$ 51,610	\$ 0	\$ 51,610	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 145,874	\$ 0	\$ 145,874	(Sch 6)
165	.20-.39	Fringe Benefits	6900	37,500	0	37,500	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	320,411	1,223	321,634	(Sch 6)
165		Administration - Total	6900	\$ 503,785	\$ 1,223	\$ 505,008	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 51,088	\$ 0	\$ 51,088	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,293	0	12,293	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,278	0	3,278	(Sch 4)
166		Medical Records - Total	6900	\$ 66,659	\$ 0	\$ 66,659	
167		CDPH Licensing Fees	6900	\$ 14,299	\$ 0	\$ 14,299	(Sch 6)
168		Professional Liability Insurance	6900	\$ 43,881	\$ (3,081)	\$ 40,800	(Sch 6)
169		Quality Assurance Fees	6900	\$ 285,783	\$ 0	\$ 285,783	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 18,488	\$ 0	\$ 18,488	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,201	0	1,201	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	700	0	700	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 20,389	\$ 0	\$ 20,389	
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>		\$ 1,043,094	\$ (1,858)	\$ 1,041,236	
200		<b>Total</b>		\$ 4,468,855	\$ (1,858)	\$ 4,466,997	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 171,132	
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\* For informational purposes only, this amount is included in various cost centers above.





Provider Name:  
KYAKAMEENA SANITORIUM

Provider NPI:  
1912072554

OSHPD Facility Number:  
206010863

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	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	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	1,223	3,081	(1,858)					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(3,081)	(3,081)						
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period			Provider NPI		Adjustments
KYAKAMEENA SANITORIUM							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1912072554		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>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$171,132	\$171,132

Provider Name							Fiscal Period	Provider NPI	Adjustments	
KYAKAMEENA SANITORIUM							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912072554	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>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$320,411	\$3,081	\$323,492 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	43,881	(3,081)	40,800
							To reclassify finance fees, taxes, and other fees associated with liability insurance to the Administration cost center			
							42 CFR 413.24			
							CMS Pub. 15-1, Sections 2304 and 2162			
							CCR, Title 22, Sections 52000(b), 52501, and 52507			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
KYAKAMEENA SANITORIUM							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912072554		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>ADJUSTMENT TO REPORTED COSTS</u></b>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs for proper cost determination. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2152.3 and 2304	*	\$323,492	(\$1,858)	\$321,634

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
KYAKAMEENA SANITORIUM							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912072554	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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	433	433	
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 10, 2012 Report Date: August 30, 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	16,444	(296)	16,148	
6	11(2)	105	1	1	12	N/A	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	20,852	1	20,853	

Provider Name							Fiscal Period	Provider NPI		Adjustments
KYAKAMEENA SANITORIUM							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912072554		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 Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$1,506	\$1,506