

**REPORT
ON THE
RATE SETTING AUDIT**

**RED BLUFF HEALTH CARE CENTER
RED BLUFF, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1518032150**

**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

RED BLUFF HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1518032150
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 \$666, 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:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility No.:
206522221

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,520,246	\$ 86.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 416,649	\$ 23.75
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 333,376	\$ 19.01
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 107,736	\$ 6.14
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,314	\$ 0.87
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,291	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,301	\$ 1.67
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 201,615	\$ 11.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 373,363	\$ 21.29
11	Cost of Routine Service/Audited Total Costs	\$ 3,006,004	\$ 3,009,891	\$ 171.60
12	Total Patient Days (Adj)	17,540	17,540	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.38	\$ 171.60	
14	Overpayments (Adj 7)	\$ 0	\$ (666)	
15	Medi-Cal Days (Adj 6)	12,222	12,209	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility No.:
206522221

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility No.:
206522221

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 61,206	\$ 61,206		
160	Activities	47,751		\$ 47,751	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	116,346	0	0	116,346
081	Respiratory Therapy	152,754	0	0	152,754
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	18,359	0	0	18,359
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,411,289	61,206	47,751	1,520,246 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,807,705	\$ 61,206	\$ 47,751	\$ 1,807,705

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RED BLUFF HEALTH CARE CENTER

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 27,344	\$ 27,344										
010	Housekeeping	127,502	56	\$ 127,558									
060	Laundry and Linen	33,314	1,278	5,975	\$ 40,567								
065	Dietary	200,983	3,110	14,535	0	\$ 218,628							
155	Social Services	N/A	197	922	0	0	\$ 1,120						
160	Activities	N/A	1,206	5,637	0	0	0	\$ 6,843					
165	Administration	N/A	1,045	4,884	0	0	0	0	\$ 5,929	\$ 5,929			
166	Medical Records	43,045	383	1,793	0	0	0	0	45,221		\$ 45,221		
170	Inservice Education - Nursing	10,083	383	1,793	0	0	0	0	\$ 12,259				
ANCILLARY SERVICES													
075	Patient Supplies		1,901	8,885	0	0	0	0	0	10,786	82	626	\$ 11,493
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	2	2
080	Physical Therapy		403	1,883	0	0	0	0	0	2,286	260	1,982	4,529
081	Respiratory Therapy		0	0	0	0	0	0	0	0	325	2,477	2,802
082	Occupational Therapy		553	2,585	0	0	0	0	0	3,138	17	131	3,286
083	Speech Pathology		50	234	0	0	0	0	0	284	41	310	634
085	Pharmacy		0	0	0	0	0	0	0	0	195	1,490	1,686
090	Laboratory		0	0	0	0	0	0	0	0	19	142	161
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	18	135	153
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		16,631	77,743	40,567	218,628	1,120	6,843	12,259	373,792	4,968	37,890	416,649 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		147	688	0	0	0	0	0	836	5	35	875
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 442,271	\$ 27,344	\$ 127,558	\$ 40,567	\$ 218,628	\$ 1,120	\$ 6,843	\$ 12,259	\$ 391,121	\$ 5,929	\$ 45,221	\$ 442,271

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RED BLUFF HEALTH CARE CENTER

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 98,431	\$ 98,431										
010	Housekeeping	6,467	200	\$ 6,667									
060	Laundry and Linen	7,137	4,601	312	\$ 12,051								
065	Dietary	114,620	11,194	760	0	\$ 126,573							
155	Social Services	294	710	48	0	0	\$ 1,052						
160	Activities	2,073	4,341	295	0	0	0	\$ 6,709					
165	Administration	N/A	3,761	255	0	0	0	0		\$ 4,016	\$ 4,016		
166	Medical Records	3,892	1,380	94	0	0	0	0		5,366		\$ 5,366	
170	Inservice Education - Nursing	0	1,380	94	0	0	0	0	\$ 1,474				
ANCILLARY SERVICES													
075	Patient Supplies	10,743	6,842	464	0	0	0	0	0	18,050	56	74	\$ 18,179
077	Specialized Support Surfaces	128	0	0	0	0	0	0	0	128	0	0	128
080	Physical Therapy	0	1,450	98	0	0	0	0	0	1,549	176	235	1,960
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	220	294	514
082	Occupational Therapy	0	1,991	135	0	0	0	0	0	2,126	12	16	2,153
083	Speech Pathology	0	180	12	0	0	0	0	0	192	27	37	257
085	Pharmacy	91,901	0	0	0	0	0	0	0	91,901	132	177	92,210
090	Laboratory	8,758	0	0	0	0	0	0	0	8,758	13	17	8,787
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,350	0	0	0	0	0	0	0	8,350	12	16	8,378
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	113,723	59,869	4,063	12,051	126,573	1,052	6,709	1,474	325,515	3,365	4,496	333,376 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	530	36	0	0	0	0	0	566	3	4	573
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 466,517	\$ 98,431	\$ 6,667	\$ 12,051	\$ 126,573	\$ 1,052	\$ 6,709	\$ 1,474	\$ 457,134	\$ 4,016	\$ 5,366	\$ 466,517

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 122,483	88%							
	Property Tax (line 40)	17,410	12%	\$ 139,893						
005	Plant Operations and Maintenance			3,965	\$ 3,965					
010	Housekeeping			276	8	\$ 284				
060	Laundry and Linen			6,354	185	13	\$ 6,553			
065	Dietary			15,458	451	32	0	\$ 15,941		
155	Social Services			981	29	2	0	0	\$ 1,011	
160	Activities			5,995	175	13	0	0	0	\$ 6,183
165	Administration			5,194	151	11	0	0	0	0
166	Medical Records			1,906	56	4	0	0	0	0
170	Inservice Education - Nursing			1,906	56	4	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,449	276	20	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,003	58	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,749	80	6	0	0	0	0
083	Speech Pathology			249	7	1	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
ROUTINE SERVICES										
105	Skilled Nursing Care			82,676	2,411	173	6,553	15,941	1,011	6,183
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			732	21	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 139,893	100%	\$ 139,893	\$ 3,965	\$ 284	\$ 6,553	\$ 15,941	\$ 1,011	\$ 6,183

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 122,483	88%							
	Property Tax (line 40)	17,410	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,356	\$ 5,356				
166	Medical Records				1,966		\$ 1,966			
170	Inservice Education - Nursing			\$ 1,966						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,744	74	27	\$ 9,845	\$ 8,620	\$ 1,225
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,066	235	86	2,387	2,090	297
081	Respiratory Therapy			0	0	293	108	401	351	50
082	Occupational Therapy			0	2,835	16	6	2,856	2,501	355
083	Speech Pathology			0	256	37	13	307	268	38
085	Pharmacy			0	0	177	65	241	211	30
090	Laboratory			0	0	17	6	23	20	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16	6	22	19	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,966	116,915	4,488	1,647	123,050	107,736	15,314
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	755	4	2	761	666	95
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 139,893	100%	\$ 1,966	\$ 132,571	\$ 5,356	\$ 1,966	\$ 139,893	\$ 122,483	\$ 17,410

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RED BLUFF HEALTH CARE CENTER

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

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. 61% 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
GENERAL SERVICES														
045	Property Insurance	\$ 10,375												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	435,227												
	Total Costs Allocable as Administration	445,602	61%											
167	CDPH Licensing Fees	14,669	2%											
168	Professional Liability Insurance	34,970	5%											
169	Quality Assurance Fees	240,624	33%											
174	Caregiver Training	0	0%											
	Total	735,865	100%						\$ 735,865					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 10,786	\$ 18,050	\$ 9,744	\$ 38,579	10,181	\$ 6,165	\$ 203	\$ 484	\$ 3,329	\$ -
077	Specialized Support Surfaces			0	0	128	0	128	34	20	1	2	11	0
080	Physical Therapy			116,346	2,286	1,549	2,066	122,247	32,260	19,535	643	1,533	10,549	0
081	Respiratory Therapy			152,754	0	0	0	152,754	40,310	24,410	804	1,916	13,181	0
082	Occupational Therapy			0	3,138	2,126	2,835	8,099	2,137	1,294	43	102	699	0
083	Speech Pathology			18,359	284	192	256	19,092	5,038	3,051	100	239	1,647	0
085	Pharmacy			0	0	91,901	0	91,901	24,252	14,686	483	1,152	7,930	0
090	Laboratory			0	0	8,758	0	8,758	2,311	1,400	46	110	756	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,350	0	8,350	2,203	1,334	44	105	721	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,520,246	373,792	325,515	116,915	2,336,467	616,570	373,363	12,291	29,301	201,615	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	836	566	755	2,157	569	345	11	27	186	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 735,865		\$ 1,807,705	\$ 391,121	\$ 457,134	\$ 132,571	\$ 2,788,531	\$ 735,865					
	Total Administrative Costs							\$ 735,865		\$ 445,602	\$ 14,669	\$ 34,970	\$ 240,624	\$ -
	Unit Cost Multiplier							0.26388983						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,150	\$ 9,383	\$ 7,322	\$ 67,855							
	TOTAL FACILITY COSTS							\$ 3,592,251						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RED BLUFF HEALTH CARE CENTER

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

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 Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	287									
010	Housekeeping	20	20								
060	Laundry and Linen	460	460	460							
065	Dietary	1,119	1,119	1,119							
155	Social Services	71	71	71							
160	Activities	434	434	434							
165	Administration	376	376	376							
166	Medical Records	138	138	138							
170	Inservice Education - Nursing	138	138	138							
	ANCILLARY SERVICES										
075	Patient Supplies	684	684	684						38,579	38,579
077	Specialized Support Surfaces									128	128
080	Physical Therapy	145	145	145						122,247	122,247
081	Respiratory Therapy									152,754	152,754
082	Occupational Therapy	199	199	199						8,099	8,099
083	Speech Pathology	18	18	18						19,092	19,092
085	Pharmacy									91,901	91,901
090	Laboratory									8,758	8,758
095	Home Health Services									0	0
100	Other Ancillary Services									8,350	8,350
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,985	5,985	5,985	174,610	52,383	1,525,012	1,525,012	1,525,012	2,336,467	2,336,467
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	53	53	53						2,157	2,157
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,127	9,840	9,820	174,610	52,383	1,525,012	1,525,012	1,525,012	2,788,531	2,788,531
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 61,206 0.040134766	\$ 47,751 0.031311885			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 27,344 2.77886179	\$ 127,558 12.98956998	\$ 40,567 0.23233193	\$ 218,628 4.17364174	\$ 1,120 0.00073413	\$ 6,843 0.00448751	\$ 12,259 0.00803865	\$ 5,929 0.00212618	\$ 45,221 0.01621680
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 98,431 10.00315041	\$ 6,667 0.67892699	\$ 12,051 0.06901527	\$ 126,573 2.41630385	\$ 1,052 0.00069011	\$ 6,709 0.00439932	\$ 1,474 0.00096663	\$ 4,016 0.00144035	\$ 5,366 0.00192436
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 139,893 13.81386393	\$ 3,965 0.40290437	\$ 284 0.02895472	\$ 6,553 0.03752954	\$ 15,941 0.30431560	\$ 1,011 0.00066324	\$ 6,183 0.00405416	\$ 1,966 0.00128911	\$ 5,356 0.00192087	\$ 1,966 0.00070500

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

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	\$ 20,654	\$ 0	\$ 20,654	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,690	0	6,690	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	98,431	0	98,431	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 125,775	\$ 0	\$ 125,775	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 88,214	\$ 0	\$ 88,214	(Sch 3)
010	.20-.39	Fringe Benefits	6300	39,288	0	39,288	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,467	0	6,467	(Sch 4)
010		Housekeeping - Total	6300	\$ 133,969	\$ 0	\$ 133,969	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 58,355	\$ 4,090	\$ 62,445	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	3,293	0	3,293	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	17,410	0	17,410	(Sch 5)
045		Property Insurance	7400	10,375	0	10,375	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	60,835	(4,090)	56,745	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 410,012	\$ 0	\$ 410,012	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 25,240	\$ 0	\$ 25,240	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,074	0	8,074	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,137	0	7,137	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 40,451	\$ 0	\$ 40,451	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 149,852	\$ 0	\$ 149,852	(Sch 3)
065	.20-.39	Fringe Benefits	6500	51,131	0	51,131	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	114,620	0	114,620	(Sch 4)
065		Dietary - Total	6500	\$ 315,603	\$ 0	\$ 315,603	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,743	0	10,743	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,743	\$ 0	\$ 10,743	
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	128	0	128	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 128	\$ 0	\$ 128	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

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	116,346	0	116,346	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 116,346	\$ 0	\$ 116,346	
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	152,754	0	152,754	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 152,754	\$ 0	\$ 152,754	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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	18,359	0	18,359	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 18,359	\$ 0	\$ 18,359	
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	91,901	0	91,901	(Sch 4)
085		Pharmacy - Total	8300	\$ 91,901	\$ 0	\$ 91,901	
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	8,758	0	8,758	(Sch 4)
090		Laboratory - Total	8400	\$ 8,758	\$ 0	\$ 8,758	
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	8,350	0	8,350	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,350	\$ 0	\$ 8,350	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

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		\$ 407,339	\$ 0	\$ 407,339	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,117,655	\$ 0	\$ 1,117,655	(Sch 2)
105	.20-.39	Fringe Benefits	6110	290,002	0	290,002	(Sch 2)
105	.49	Agency Staff	6110	3,632	0	3,632	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	113,723	0	113,723	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,525,012	\$ 0	\$ 1,525,012	
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:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,525,012	\$ 0	\$ 1,525,012
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 46,722	\$ 0	\$ 46,722 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,484	0	14,484 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	294	0	294 (Sch 4)
155		Social Services - Total	6600	\$ 61,500	\$ 0	\$ 61,500

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RED BLUFF HEALTH CARE CENTER

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

Provider NPI:
1518032150

OSHPD Facility Number:
206522221

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	\$ 36,115	\$ 0	\$ 36,115	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,636	0	11,636	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,073	0	2,073	(Sch 4)
160		Activities - Total	6700	\$ 49,824	\$ 0	\$ 49,824	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 184,253	\$ 0	\$ 184,253	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,951	0	41,951	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	224,745	(15,722)	209,023	(Sch 6)
165		Administration - Total	6900	\$ 450,949	\$ (15,722)	\$ 435,227	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 32,618	\$ 0	\$ 32,618	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,427	0	10,427	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,892	0	3,892	(Sch 4)
166		Medical Records - Total	6900	\$ 46,937	\$ 0	\$ 46,937	
167		CDPH Licensing Fees	6900	\$ 14,669	\$ 0	\$ 14,669	(Sch 6)
168		Professional Liability Insurance	6900	\$ 35,702	\$ (732)	\$ 34,970	(Sch 6)
169		Quality Assurance Fees	6900	\$ 240,624	\$ 0	\$ 240,624	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 8,763	\$ 0	\$ 8,763	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,320	0	1,320	(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	\$ 10,083	\$ 0	\$ 10,083	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 910,288	\$ (16,454)	\$ 893,834	
200		Total		\$ 3,608,705	\$ (16,454)	\$ 3,592,251	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 62,128	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
RED BLUFF HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518032150		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>MEMORANDUM ADJUSTMENT</u>												
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	\$62,128	\$62,128		

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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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$58,355	\$4,090	\$62,445
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	60,835	(4,090)	56,745
							To reclassify depreciation and interest expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$224,745	\$732	\$225,477 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	35,702	(732)	34,970
							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

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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	
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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, and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	*	\$225,477	(\$14,918)	\$210,559 *
5	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	*	\$210,559	(\$1,536)	\$209,023

*Balance carried forward from prior/to subsequent adjustments

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Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
6	4.1	5	2	1	15	N/A	Medi-Cal Days	12,222	(13)	12,209	
							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				

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RED BLUFF HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518032150		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	\$666	\$666