

**REPORT
ON THE
RATE SETTING AUDIT**

**SKY HARBOR CARE CENTER
YUCCA VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1417928862**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Daniela Bitá Mocanu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

Administrator
Sky Harbor Care Center
57333 Joshua Lane
Yucca Valley, CA 92284

SKY HARBOR CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1417928862
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 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 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 \$21,357, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

Administrator
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Richard Thomas, CFO
Braswell's Community Convalescent Center
13542 Second Street
Yucaipa, CA 92399

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility No.:
206364035

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	\$ 2,138,632	\$ 73.57
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 569,264	\$ 19.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 545,764	\$ 18.77
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 498,785	\$ 17.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,745	\$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,711	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 32,454	\$ 1.12
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 327,267	\$ 11.26
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 392,376	\$ 13.50
11	Cost of Routine Service/Audited Total Costs	\$ 4,598,874	\$ 4,560,998	\$ 156.90
12	Total Patient Days (Adj)	29,069	29,069	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 158.21	\$ 156.90	
14	Overpayments (Adjs 13,14)	\$ 0	\$ (21,357)	
15	Medi-Cal Days (Adj 11)	19,574	17,686	
16	Medi-Cal Managed Care Days (Adj 12)		1,797	
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:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility No.:
206364035

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:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility No.:
206364035

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	\$ 83,915	\$ 83,915		
160	Activities	64,094		\$ 64,094	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	28,517	0	0	28,517
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	1,990,623	83,915	64,094	2,138,632
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	\$ 2,167,149	\$ 83,915	\$ 64,094	\$ 2,167,149

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SKY HARBOR CARE CENTER

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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	\$ 82,502	\$ 82,502										
010	Housekeeping	125,233	-	\$ 125,233									
060	Laundry and Linen	24,159	2,099	3,187	\$ 29,445								
065	Dietary	224,018	6,124	9,296	0	\$ 239,438							
155	Social Services	N/A	313	476	0	0	\$ 789						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,786	4,229	0	0	0	0		\$ 7,015	\$ 7,015		
166	Medical Records	70,524	876	1,329	0	0	0	0		72,729		\$ 72,729	
170	Inservice Education - Nursing	76,542	895	1,359	0	0	0	0	\$ 78,797				
ANCILLARY SERVICES													
075	Patient Supplies		1,403	2,130	0	0	0	0	0	3,532	87	898	\$ 4,517
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	3	34	37
080	Physical Therapy		2,846	4,319	0	0	0	0	0	7,165	439	4,548	12,152
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,691	2,567	0	0	0	0	0	4,259	326	3,376	7,960
083	Speech Pathology		1,298	1,971	0	0	0	0	0	3,269	46	472	3,787
085	Pharmacy		0	0	0	0	0	0	0	0	200	2,074	2,274
090	Laboratory		0	0	0	0	0	0	0	0	32	330	362
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	66	680	746
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		61,493	93,343	29,445	239,438	789	0	78,797	503,305	5,802	60,157	569,264 *
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		677	1,027	0	0	0	0	0	1,704	15	160	1,879
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 602,978	\$ 82,502	\$ 125,233	\$ 29,445	\$ 239,438	\$ 789	\$ -	\$ 78,797	\$ 523,235	\$ 7,015	\$ 72,729	\$ 602,978

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SKY HARBOR CARE CENTER

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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	\$ 211,080	\$ 211,080										
010	Housekeeping	22,769	0	\$ 22,769									
060	Laundry and Linen	35,012	5,371	579	\$ 40,963								
065	Dietary	176,995	15,668	1,690	0	\$ 194,353							
155	Social Services	519	802	86	0	0	\$ 1,407						
160	Activities	7,754	0	0	0	0	0	\$ 7,754					
165	Administration	N/A	7,128	769	0	0	0	0		\$ 7,896	\$ 7,896		
166	Medical Records	11,965	2,240	242	0	0	0	0		14,447		\$ 14,447	
170	Inservice Education - Nursing	4,864	2,291	247	0	0	0	0	\$ 7,402				
ANCILLARY SERVICES													
075	Patient Supplies	8,779	3,589	387	0	0	0	0	0	12,755	97	178	\$ 13,031
077	Specialized Support Surfaces	2,067	0	0	0	0	0	0	0	2,067	4	7	2,077
080	Physical Therapy	242,571	7,280	785	0	0	0	0	0	250,637	494	903	252,034
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	185,333	4,327	467	0	0	0	0	0	190,127	367	671	191,164
083	Speech Pathology	12,581	3,322	358	0	0	0	0	0	16,261	51	94	16,406
085	Pharmacy	126,914	0	0	0	0	0	0	0	126,914	225	412	127,551
090	Laboratory	20,191	0	0	0	0	0	0	0	20,191	36	66	20,292
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	41,642	0	0	0	0	0	0	0	41,642	74	135	41,851
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	101,103	157,330	16,971	40,963	194,353	1,407	7,754	7,402	527,283	6,531	11,949	545,764 *
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	1,304	1,731	187	0	0	0	0	0	3,222	17	32	3,271
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,213,443	\$ 211,080	\$ 22,769	\$ 40,963	\$ 194,353	\$ 1,407	\$ 7,754	\$ 7,402	\$ 1,191,100	\$ 7,896	\$ 14,447	\$ 1,213,443

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 556,436	93%							
	Property Tax (line 40)	39,877	7%	\$ 596,313						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			15,174	0	0	\$ 15,174			
065	Dietary			44,263	0	0	0	\$ 44,263		
155	Social Services			2,265	0	0	0	0	\$ 2,265	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			20,136	0	0	0	0	0	0
166	Medical Records			6,328	0	0	0	0	0	0
170	Inservice Education - Nursing			6,472	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,140	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,567	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			12,225	0	0	0	0	0	0
083	Speech Pathology			9,385	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
ROUTINE SERVICES										
105	Skilled Nursing Care			444,466	0	0	15,174	44,263	2,265	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,890	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 596,313	100%	\$ 596,313	\$ -	\$ -	\$ 15,174	\$ 44,263	\$ 2,265	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 556,436	93%							
	Property Tax (line 40)	39,877	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,136	\$ 20,136				
166	Medical Records				6,328		\$ 6,328			
170	Inservice Education - Nursing			\$ 6,472						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,140	249	78	\$ 10,467	\$ 9,767	\$ 700
077	Specialized Support Surfaces			0	0	9	3	12	11	1
080	Physical Therapy			0	20,567	1,259	396	22,222	20,736	1,486
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,225	935	294	13,454	12,554	900
083	Speech Pathology			0	9,385	131	41	9,557	8,918	639
085	Pharmacy			0	0	574	180	755	704	50
090	Laboratory			0	0	91	29	120	112	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	188	59	248	231	17
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			6,472	512,641	16,655	5,234	534,530	498,785	35,745
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	4,890	44	14	4,949	4,618	331
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 596,313	100%	\$ 6,472	\$ 569,849	\$ 20,136	\$ 6,328	\$ 596,313	\$ 556,436	\$ 39,877

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SKY HARBOR CARE CENTER

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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. 51% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,970												
055	Interest - Other	3,922												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	462,486 474,378	51%											
167	CDPH Licensing Fees	25,039	3%											
168	Professional Liability Insurance	39,237	4%											
169	Quality Assurance Fees	395,662	42%											
174	Caregiver Training	0	0%											
	Total	934,316	100%						\$ 934,316					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 28,517	\$ 3,532	\$ 12,755	\$ 10,140	\$ 54,945	11,533	\$ 5,855	\$ 309	\$ 484	\$ 4,884	\$ -
077	Specialized Support Surfaces			0	0	2,067	0	2,067	434	220	12	18	184	0
080	Physical Therapy			0	7,165	250,637	20,567	278,369	58,429	29,666	1,566	2,454	24,743	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,259	190,127	12,225	206,612	43,367	22,019	1,162	1,821	18,365	0
083	Speech Pathology			0	3,269	16,261	9,385	28,915	6,069	3,082	163	255	2,570	0
085	Pharmacy			0	0	126,914	0	126,914	26,639	13,525	714	1,119	11,281	0
090	Laboratory			0	0	20,191	0	20,191	4,238	2,152	114	178	1,795	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	41,642	0	41,642	8,740	4,438	234	367	3,701	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			2,138,632	503,305	527,283	512,641	3,681,861	772,807	392,376	20,711	32,454	327,267	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,704	3,222	4,890	9,815	2,060	1,046	55	87	872	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 934,316		\$ 2,167,149	\$ 523,235	\$ 1,191,100	\$ 569,849	\$ 4,451,332	\$ 934,316					
	Total Administrative Costs							\$ 934,316		\$ 474,378	\$ 25,039	\$ 39,237	\$ 395,662	\$ -
	Unit Cost Multiplier							0.20989582						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 79,743	\$ 22,343	\$ 26,464	\$ 128,551						
	TOTAL FACILITY COSTS							\$ 5,514,199						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SKY HARBOR CARE CENTER

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj 9)	Dietary (MEALS) 65 (Adj 10)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	422	422	422							
065	Dietary	1,231	1,231	1,231							
155	Social Services	63	63	63							
160	Activities										
165	Administration	560	560	560							
166	Medical Records	176	176	176							
170	Inservice Education - Nursing	180	180	180							
ANCILLARY SERVICES											
075	Patient Supplies	282	282	282						54,945	54,945
077	Specialized Support Surfaces									2,067	2,067
080	Physical Therapy	572	572	572						278,369	278,369
081	Respiratory Therapy									0	0
082	Occupational Therapy	340	340	340						206,612	206,612
083	Speech Pathology	261	261	261						28,915	28,915
085	Pharmacy									126,914	126,914
090	Laboratory									20,191	20,191
095	Home Health Services									0	0
100	Other Ancillary Services									41,642	41,642
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	12,361	12,361	12,361	172,590	86,562	2,091,726	2,091,726	2,091,726	3,681,861	3,681,861
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - 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	136	136	136						9,815	9,815
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,584	16,584	16,584	172,590	86,562	2,091,726	2,091,726	2,091,726	4,451,332	4,451,332
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 83,915 0.040117587	\$ 64,094 0.030641681			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 82,502 4.97479498	\$ 125,233 7.55143512	\$ 29,445 0.17060704	\$ 239,438 2.76608430	\$ 789 0.00037727	\$ - 0.00000000	\$ 78,797 0.03767067	\$ 7,015 0.00157586	\$ 72,729 0.01633862
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 211,080 12.72793054	\$ 22,769 1.37294983	\$ 40,963 0.23734035	\$ 194,353 2.24524830	\$ 1,407 0.00067282	\$ 7,754 0.00370699	\$ 7,402 0.00353878	\$ 7,896 0.00177396	\$ 14,447 0.00324549
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 596,313 35.95712735	\$ - 0.00000000	\$ - 0.00000000	\$ 15,174 0.08791881	\$ 44,263 0.51134706	\$ 2,265 0.00108298	\$ - 0.00000000	\$ 6,472 0.00309423	\$ 20,136 0.00452359	\$ 6,328 0.00142170

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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	\$ 62,694	\$ 0	\$ 62,694	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,969	1,839	19,808	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	212,919	(1,839)	211,080	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 293,582	\$ 0	\$ 293,582	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 96,601	\$ 0	\$ 96,601	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,632	0	28,632	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,769	0	22,769	(Sch 4)
010		Housekeeping - Total	6300	\$ 148,002	\$ 0	\$ 148,002	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	17,233	0	17,233	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	502,936	36,267	539,203	(Sch 5)
040		Property Taxes	7300	39,877	0	39,877	(Sch 5)
045		Property Insurance	7400	7,970	0	7,970	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 3,922	\$ 0	\$ 3,922	(Sch 6)
057		Subtotal 005 - 055		\$ 1,013,522	\$ 36,267	\$ 1,049,789	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 18,485	\$ 0	\$ 18,485	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,674	0	5,674	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	35,012	0	35,012	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 59,171	\$ 0	\$ 59,171	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 175,117	\$ 0	\$ 175,117	(Sch 3)
065	.20-.39	Fringe Benefits	6500	48,901	0	48,901	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	166,595	10,400	176,995	(Sch 4)
065		Dietary - Total	6500	\$ 390,613	\$ 10,400	\$ 401,013	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 22,044	\$ 0	\$ 22,044	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,473	0	6,473	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	8,779	0	8,779	(Sch 4)
075		Patient Supplies - Total	8100	\$ 37,296	\$ 0	\$ 37,296	
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	2,067	0	2,067	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,067	\$ 0	\$ 2,067	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	242,571	0	242,571	(Sch 4)
080		Physical Therapy - Total	8200	\$ 242,571	\$ 0	\$ 242,571	
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		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	185,333	0	185,333	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 185,333	\$ 0	\$ 185,333	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	12,581	0	12,581	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,581	\$ 0	\$ 12,581	
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	119,601	7,313	126,914	(Sch 4)
085		Pharmacy - Total	8300	\$ 119,601	\$ 7,313	\$ 126,914	
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		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	20,191	0	20,191	(Sch 4)
090		Laboratory - Total	8400	\$ 20,191	\$ 0	\$ 20,191	
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		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	41,642	0	41,642	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 41,642	\$ 0	\$ 41,642	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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		\$ 661,282	\$ 7,313	\$ 668,595	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,240,094	\$ 345,793	\$ 1,585,887	(Sch 2)
105	.20-.39	Fringe Benefits	6110	404,736	0	404,736	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	457,285	(356,182)	101,103	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,102,115	\$ (10,389)	\$ 2,091,726	
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:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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)
		Other Nonreimbursable				
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		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,304	0	1,304 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,304	\$ 0	\$ 1,304
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,103,419	\$ (10,389)	\$ 2,093,030
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 65,575	\$ 0	\$ 65,575 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,340	0	18,340 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,584	(4,065)	519 (Sch 4)
155		Social Services - Total	6600	\$ 88,499	\$ (4,065)	\$ 84,434

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKY HARBOR CARE CENTER

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

Provider NPI:
1417928862

OSHPD Facility Number:
206364035

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	\$ 50,410	\$ 0	\$ 50,410	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,684	0	13,684	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,754	0	7,754	(Sch 4)
160		Activities - Total	6700	\$ 71,848	\$ 0	\$ 71,848	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 295,248	\$ 22,044	\$ 317,292	(Sch 6)
165	.20-.39	Fringe Benefits	6900	60,245	8,836	69,081	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	159,084	(82,971)	76,113	(Sch 6)
165		Administration - Total	6900	\$ 514,577	\$ (52,091)	\$ 462,486	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,852	\$ 0	\$ 57,852	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,334	338	12,672	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,965	0	11,965	(Sch 4)
166		Medical Records - Total	6900	\$ 82,151	\$ 338	\$ 82,489	
167		CDPH Licensing Fees	6900	\$ 25,039	\$ 0	\$ 25,039	(Sch 6)
168		Professional Liability Insurance	6900	\$ 39,237	\$ 0	\$ 39,237	(Sch 6)
169		Quality Assurance Fees	6900	\$ 395,662	\$ 0	\$ 395,662	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,819	\$ 0	\$ 60,819	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,023	(300)	15,723	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,564	300	4,864	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,406	\$ 0	\$ 81,406	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,298,419	\$ (55,818)	\$ 1,242,601	
200		Total		\$ 5,526,426	\$ (12,227)	\$ 5,514,199	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 70,785	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
SKY HARBOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1417928862		14
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	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$70,785	\$70,785	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SKY HARBOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417928862	14		
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					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$502,936	\$36,267	\$539,203	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	159,084	(36,267)	122,817 *	
3	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$166,595	\$10,400	\$176,995	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify dietary expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	457,285	(10,400)	446,885 *	
4	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$119,601	\$7,313	\$126,914	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify pharmacy expenses to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2202.3, 2300, and 2304 CCR, Title 22, Sectons 51123 and 51511	* 122,817	(7,313)	115,504 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SKY HARBOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417928862		14
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>										
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$212,919	(\$1,839)	\$211,080
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 446,885	(345,782)	101,103
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 115,504	(31,229)	84,275 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	16,023	(300)	15,723
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	17,969	1,839	19,808
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	1,240,094	345,793	1,585,887
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	295,248	22,044	317,292
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	60,245	8,836	69,081
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	12,334	338	12,672
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	4,564	300	4,864
							To reclassify reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SKY HARBOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417928862		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
6	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate medical transportation expense not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300, and 2304 CCR, Title 22, Sections 51511, 51123(b), and 51323	\$4,584	(\$4,065)	\$519
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the James W. Braswell Management Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$84,275	(\$8,162)	\$76,113

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SKY HARBOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417928862		14
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				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
8	10.7	060	1,2,3	7	060	Laundry and Linen (Square Feet)	0	422	422	
	10.7	065	1,2,3	7	065	Dietary	0	1,231	1,231	
	10.7	075	1,2,3	7	075	Patient Supplies	0	282	282	
	10.7	080	1,2,3	7	080	Physical Therapy	0	572	572	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	340	340	
	10.7	083	1,2,3	7	083	Speech Pathology	0	261	261	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	12,361	12,361	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	136	136	
	10.7	155	1,2,3	7	155	Social Services	0	63	63	
	10.7	165	1,2,3	7	165	Administration	0	560	560	
	10.7	166	1,2,3	7	166	Medical Records	0	176	176	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	180	180	
	10.7	175	1,2,3	7	N/A	Total Statistics - Square Feet	0	16,584	16,584	
To establish square footage statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
9	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	172,590	172,590	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	172,590	172,590	
To establish pounds of laundry statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
10	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	0	86,562	86,562	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	0	86,562	86,562	
To establish meals served 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
SKY HARBOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417928862		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
11	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Family Days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 28, 2013 Report Date: March 4, 2013 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	19,574	(1,888)	17,686
12	Not Reported			1	16		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	1,797	1,797

Provider Name							Fiscal Period			Provider NPI		Adjustments
SKY HARBOR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1417928862		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
13							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$12,101			
14							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		<u>9,256</u> \$21,357		\$21,357	