

**REPORT
ON THE
RATE SETTING AUDIT**

**SUMMERFIELD HEALTHCARE CENTER
SANTA ROSA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1619976552**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Leslie Griffin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: March 19, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

SUMMERFIELD HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1619976552
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 Schedule

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility No.:
206491085

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	\$ 2,063,579	\$ 110.99
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 543,111	\$ 29.21
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 498,400	\$ 26.81
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 365,717	\$ 19.67
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 23,749	\$ 1.28
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,070	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 60,288	\$ 3.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 202,253	\$ 10.88
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 557,157	\$ 29.97
11	Cost of Routine Service/Audited Total Costs	\$ 4,286,369.00	\$ 4,327,324	\$ 232.75
12	Total Patient Days (Adj)	18,592	18,592	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 230.55	\$ 232.75	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	11,605	29	
16	Medi-Cal Managed Care Days (Adj 6)		11,662	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility No.:
206491085

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility No.:
206491085

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	\$ 61,865	\$ 61,865		
160	Activities	70,468		\$ 70,468	
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	346,807	0	0	346,807
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	258,733	0	0	258,733
083	Speech Pathology	49,609	0	0	49,609
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	1,931,246	61,865	70,468	2,063,579 *
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	\$ 2,718,728	\$ 61,865	\$ 70,468	\$ 2,718,728

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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	\$ 109,324	\$ 109,324										
010	Housekeeping	56,890	769	\$ 57,659									
060	Laundry and Linen	51,684	1,949	1,035	\$ 54,668								
065	Dietary	212,966	9,417	5,002	0	\$ 227,385							
155	Social Services	N/A	1,036	550	0	0	\$ 1,586						
160	Activities	N/A	5,868	3,117	0	0	0	\$ 8,985					
165	Administration	N/A	2,349	1,248	0	0	0	0		\$ 3,597	\$ 3,597		
166	Medical Records	50,721	2,165	1,150	0	0	0	0		54,035		\$ 54,035	
170	Inservice Education - Nursing	82,331	1,847	981	0	0	0	0	\$ 85,158				
ANCILLARY SERVICES													
075	Patient Supplies		462	245	0	0	0	0	0	707	14	214	\$ 935
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	9	135	144
080	Physical Therapy		5,129	2,724	0	0	0	0	0	7,854	323	4,854	13,030
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	220	3,306	3,526
083	Speech Pathology		0	0	0	0	0	0	0	0	42	626	667
085	Pharmacy		462	245	0	0	0	0	0	707	94	1,411	2,211
090	Laboratory		0	0	0	0	0	0	0	0	15	232	247
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	1	16	17
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		77,872	41,362	54,668	227,385	1,586	8,985	85,158	497,017	2,877	43,218	543,111 *
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	0	0	0	0	0	0	0	2	24	26
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 563,916	\$ 109,324	\$ 57,659	\$ 54,668	\$ 227,385	\$ 1,586	\$ 8,985	\$ 85,158	\$ 506,284	\$ 3,597	\$ 54,035	\$ 563,916

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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	\$ 162,950	\$ 162,950										
010	Housekeeping	24,280	1,147	\$ 25,427									
060	Laundry and Linen	9,360	2,905	457	\$ 12,722								
065	Dietary	150,373	14,037	2,206	0	\$ 166,615							
155	Social Services	85	1,544	243	0	0	\$ 1,872						
160	Activities	24,056	8,746	1,374	0	0	0	\$ 34,177					
165	Administration	N/A	3,502	550	0	0	0	0		\$ 4,052	\$ 4,052		
166	Medical Records	3,144	3,226	507	0	0	0	0		6,877		\$ 6,877	
170	Inservice Education - Nursing	0	2,752	433	0	0	0	0	\$ 3,185				
ANCILLARY SERVICES													
075	Patient Supplies	13,677	688	108	0	0	0	0	0	14,473	16	27	\$ 14,516
077	Specialized Support Surfaces	10,738	0	0	0	0	0	0	0	10,738	10	17	10,765
080	Physical Therapy	1,582	7,645	1,201	0	0	0	0	0	10,429	364	618	11,410
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	3,335	0	0	0	0	0	0	0	3,335	248	421	4,004
083	Speech Pathology	0	0	0	0	0	0	0	0	0	47	80	127
085	Pharmacy	108,548	688	108	0	0	0	0	0	109,344	106	180	109,630
090	Laboratory	18,363	0	0	0	0	0	0	0	18,363	17	29	18,410
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,255	0	0	0	0	0	0	0	1,255	1	2	1,258
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	136,779	116,070	18,240	12,722	166,615	1,872	34,177	3,185	489,659	3,241	5,501	498,400
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	1,932	0	0	0	0	0	0	0	1,932	2	3	1,937
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 670,457	\$ 162,950	\$ 25,427	\$ 12,722	\$ 166,615	\$ 1,872	\$ 34,177	\$ 3,185	\$ 659,528	\$ 4,052	\$ 6,877	\$ 670,457

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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)	\$ 390,756	94%							
	Property Tax (line 40)	25,375	6%	\$ 416,131						
005	Plant Operations and Maintenance			3,868	\$ 3,868					
010	Housekeeping			2,901	27	\$ 2,929				
060	Laundry and Linen			7,350	69	53	\$ 7,472			
065	Dietary			35,513	333	254	0	\$ 36,100		
155	Social Services			3,907	37	28	0	0	\$ 3,972	
160	Activities			22,128	208	158	0	0	0	\$ 22,494
165	Administration			8,859	83	63	0	0	0	0
166	Medical Records			8,162	77	58	0	0	0	0
170	Inservice Education - Nursing			6,963	65	50	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,741	16	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,342	181	138	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,741	16	12	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			293,655	2,756	2,101	7,472	36,100	3,972	22,494
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 416,131	100%	\$ 416,131	\$ 3,868	\$ 2,929	\$ 7,472	\$ 36,100	\$ 3,972	\$ 22,494

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 390,756	94%							
	Property Tax (line 40)	25,375	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,005	\$ 9,005				
166	Medical Records				8,297		\$ 8,297			
170	Inservice Education - Nursing			\$ 7,078						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,770	36	33	\$ 1,838	\$ 1,726	\$ 112
077	Specialized Support Surfaces			0	0	23	21	43	41	3
080	Physical Therapy			0	19,662	809	745	21,216	19,923	1,294
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	551	508	1,059	994	65
083	Speech Pathology			0	0	104	96	200	188	12
085	Pharmacy			0	1,770	235	217	2,221	2,086	135
090	Laboratory			0	0	39	36	74	70	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	2	5	5	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			7,078	375,627	7,203	6,636	389,466	365,717	23,749
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	0	4	4	8	7	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 416,131	100%	\$ 7,078	\$ 398,828	\$ 9,005	\$ 8,297	\$ 416,131	\$ 390,756	\$ 25,375

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,483												
055	Interest - Other	140												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	690,989												
	Total Costs Allocable as Administration	696,612	67%											
167	CDPH Licensing Fees	16,341	2%											
168	Professional Liability Insurance	75,378	7%											
169	Quality Assurance Fees	252,876	24%											
174	Caregiver Training	0	0%											
	Total	1,041,207	100%						\$ 1,041,207					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 707	\$ 14,473	\$ 1,770	\$ 16,950	4,120	\$ 2,757	\$ 65	\$ 298	\$ 1,001	\$ -
077	Specialized Support Surfaces			0	0	10,738	0	10,738	2,610	1,746	41	189	634	0
080	Physical Therapy			346,807	7,854	10,429	19,662	384,751	93,526	62,573	1,468	6,771	22,714	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			258,733	0	3,335	0	262,068	63,704	42,621	1,000	4,612	15,472	0
083	Speech Pathology			49,609	0	0	0	49,609	12,059	8,068	189	873	2,929	0
085	Pharmacy			0	707	109,344	1,770	111,821	27,182	18,186	427	1,968	6,602	0
090	Laboratory			0	0	18,363	0	18,363	4,464	2,986	70	323	1,084	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,255	0	1,255	305	204	5	22	74	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			2,063,579	497,017	489,659	375,627	3,425,881	832,768	557,157	13,070	60,288	202,253	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	0	1,932	0	1,932	470	314	7	34	114	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,041,207		\$ 2,718,728	\$ 506,284	\$ 659,528	\$ 398,828	\$ 4,283,368	\$ 1,041,207					
	Total Administrative Costs							\$ 1,041,207		\$ 696,612	\$ 16,341	\$ 75,378	\$ 252,876	\$ -
	Unit Cost Multiplier							0.24308138						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 57,632	\$ 10,929	\$ 17,303	\$ 85,864							
	TOTAL FACILITY COSTS							\$ 5,410,439						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	100									
010	Housekeeping	75	75								
060	Laundry and Linen	190	190	190							
065	Dietary	918	918	918							
155	Social Services	101	101	101							
160	Activities	572	572	572							
165	Administration	229	229	229							
166	Medical Records	211	211	211							
170	Inservice Education - Nursing	180	180	180							
	ANCILLARY SERVICES										
075	Patient Supplies	45	45	45						16,950	16,950
077	Specialized Support Surfaces									10,738	10,738
080	Physical Therapy	500	500	500						384,751	384,751
081	Respiratory Therapy									0	0
082	Occupational Therapy									262,068	262,068
083	Speech Pathology									49,609	49,609
085	Pharmacy	45	45	45						111,821	111,821
090	Laboratory									18,363	18,363
095	Home Health Services									0	0
100	Other Ancillary Services									1,255	1,255
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,591	7,591	7,591	185,920	55,776	2,068,025	2,068,025	2,068,025	3,425,881	3,425,881
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									1,932	1,932
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,757	10,657	10,582	185,920	55,776	2,068,025	2,068,025	2,068,025	4,283,368	4,283,368
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 61,865 0.029915016	\$ 70,468 0.034075023			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 109,324 10.25842170	\$ 57,659 5.44881701	\$ 54,668 0.29404247	\$ 227,385 4.07675784	\$ 1,586 0.00076712	\$ 8,985 0.00434450	\$ 85,158 0.04117857	\$ 3,597 0.00083975	\$ 54,035 0.01261513
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 162,950 15.29041944	\$ 25,427 2.40283325	\$ 12,722 0.06842576	\$ 166,615 2.98722400	\$ 1,872 0.00090522	\$ 34,177 0.01652617	\$ 3,185 0.00154001	\$ 4,052 0.00094593	\$ 6,877 0.00160558
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 416,131 38.68467045	\$ 3,868 0.36299775	\$ 2,929 0.27675063	\$ 7,472 0.04018739	\$ 36,100 0.64722849	\$ 3,972 0.00192056	\$ 22,494 0.01087684	\$ 7,078 0.00342278	\$ 9,005 0.00210239	\$ 8,297 0.00193713

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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	\$ 88,868	\$ 1,298	\$ 90,166	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,033	125	19,158	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	162,950	0	162,950	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 270,851	\$ 1,423	\$ 272,274	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 43,081	\$ 1,947	\$ 45,028	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,631	231	11,862	(Sch 3)
010	.79	Agency Staff	6300	4,221	(4,221)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,059	4,221	24,280	(Sch 4)
010		Housekeeping - Total	6300	\$ 78,992	\$ 2,178	\$ 81,170	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	16,863	0	16,863	(Sch 5)
025		Depreciation: Equipment	7140	30,147	0	30,147	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	34,090	0	34,090	(Sch 5)
035		Leases and Rentals	7200	309,656	0	309,656	(Sch 5)
040		Property Taxes	7300	25,375	0	25,375	(Sch 5)
045		Property Insurance	7400	5,483	0	5,483	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 140	\$ 0	\$ 140	(Sch 6)
057		Subtotal 005 - 055		\$ 771,597	\$ 3,601	\$ 775,198	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 40,090	\$ 1,298	\$ 41,388	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,142	154	10,296	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,360	0	9,360	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 59,592	\$ 1,452	\$ 61,044	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 166,075	\$ 3,725	\$ 169,800	(Sch 3)
065	.20-.39	Fringe Benefits	6500	42,752	414	43,166	(Sch 3)
065	.79	Agency Staff	6500	21,939	(21,939)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	128,434	21,939	150,373	(Sch 4)
065		Dietary - Total	6500	\$ 359,200	\$ 4,139	\$ 363,339	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	13,677	0	13,677	(Sch 4)
075		Patient Supplies - Total	8100	\$ 13,677	\$ 0	\$ 13,677	
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	10,738	0	10,738	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 10,738	\$ 0	\$ 10,738	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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	\$ 281,471	\$ 2,633	\$ 284,104	(Sch 2)
080	.20-.39	Fringe Benefits	8200	62,488	215	62,703	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,582	0	1,582	(Sch 4)
080		Physical Therapy - Total	8200	\$ 345,541	\$ 2,848	\$ 348,389	
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	\$ 207,595	\$ 1,460	\$ 209,055	(Sch 2)
082	.20-.39	Fringe Benefits	8250	49,553	125	49,678	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	3,335	0	3,335	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 260,483	\$ 1,585	\$ 262,068	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 40,589	\$ 685	\$ 41,274	(Sch 2)
083	.20-.39	Fringe Benefits	8280	8,283	52	8,335	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 48,872	\$ 737	\$ 49,609	
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	108,548	0	108,548	(Sch 4)
085		Pharmacy - Total	8300	\$ 108,548	\$ 0	\$ 108,548	
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	18,363	0	18,363	(Sch 4)
090		Laboratory - Total	8400	\$ 18,363	\$ 0	\$ 18,363	
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	1,255	0	1,255	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,255	\$ 0	\$ 1,255	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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		\$ 807,477	\$ 5,170	\$ 812,647	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,527,702	\$ 17,938	\$ 1,545,640	(Sch 2)
105	.20-.39	Fringe Benefits	6110	352,374	1,827	354,201	(Sch 2)
105	.49	Agency Staff	6110	33,705	(2,300)	31,405	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	134,479	2,300	136,779	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,048,260	\$ 19,765	\$ 2,068,025	
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:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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	1,932	0	1,932 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,932	\$ 0	\$ 1,932
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		\$ 2,050,192	\$ 19,765	\$ 2,069,957
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,816	\$ 793	\$ 49,609 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,195	61	12,256 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	85	0	85 (Sch 4)
155		Social Services - Total	6600	\$ 61,096	\$ 854	\$ 61,950

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUMMERFIELD HEALTHCARE CENTER

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

Provider NPI:
1619976552

OSHPD Facility Number:
206491085

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	\$ 53,954	\$ 1,334	\$ 55,288	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,055	125	15,180	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	24,056	0	24,056	(Sch 4)
160		Activities - Total	6700	\$ 93,065	\$ 1,459	\$ 94,524	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 145,286	\$ 1,370	\$ 146,656	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,267	130	50,397	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	493,936	0	493,936	(Sch 6)
165		Administration - Total	6900	\$ 689,489	\$ 1,500	\$ 690,989	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,830	\$ 793	\$ 40,623	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,037	61	10,098	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,144	0	3,144	(Sch 4)
166		Medical Records - Total	6900	\$ 53,011	\$ 854	\$ 53,865	
167		CDPH Licensing Fees	6900	\$ 16,341	\$ 0	\$ 16,341	(Sch 6)
168		Professional Liability Insurance	6900	\$ 75,378	\$ 0	\$ 75,378	(Sch 6)
169		Quality Assurance Fees	6900	\$ 252,876	\$ 0	\$ 252,876	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,063	\$ 649	\$ 66,712	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,569	50	15,619	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,632	\$ 699	\$ 82,331	
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		\$ 1,322,888	\$ 5,366	\$ 1,328,254	
200		Total		\$ 5,370,946	\$ 39,493	\$ 5,410,439	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUMMERFIELD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619976552		6
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>										
1	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$21,939	(\$22,136)	(\$197) *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	128,434	22,136	150,570 *
							To reclassify dietitian consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)			
2	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$4,221	(\$4,221)	\$0
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	20,059	4,221	24,280
							To reclassify medical waste disposal expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SUMMERFIELD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619976552		6	
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					
ADJUSTMENTS TO REPORTED COSTS											
3	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	*	(\$197)	\$197	\$0
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	*	150,570	(197)	150,373
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staf		33,705	(2,300)	31,405
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo		134,479	2,300	136,779
							To reconcile the 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				
4	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$88,868	\$1,298	\$90,166
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		19,033	125	19,158
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages		43,081	1,947	45,028
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		11,631	231	11,862
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages		40,090	1,298	41,388
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		10,142	154	10,296
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		166,075	3,725	169,800
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		42,752	414	43,166
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages		281,471	2,633	284,104
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		62,488	215	62,703
	10.5	082	1	8A-1	082	1	Occupational Therapy - Salaries and Wages		207,595	1,460	209,055
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits		49,553	125	49,678
	10.5	083	1	8A-1	083	1	Speech Pathology - Salaries and Wages		40,589	685	41,274
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits		8,283	52	8,335
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		1,527,702	17,938	1,545,640
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		352,374	1,827	354,201
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		48,816	793	49,609
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		12,195	61	12,256
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages		53,954	1,334	55,288
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		15,055	125	15,180
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		145,286	1,370	146,656
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		50,267	130	50,397
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		39,830	793	40,623
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		10,037	61	10,098

- Continued on next page -

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUMMERFIELD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1619976552		6
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>												
- Continued from previous page -												
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	\$66,063	\$649	\$66,712		
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	15,569	50	15,619		
To include "Ensign Flag" incentive pay to agree with supporting documentation.												
42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304												

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUMMERFIELD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1619976552		6
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		
ADJUSTMENTS TO REPORTED PATIENT DAYS											
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 September 30, 2012 Report Date: October 19, 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	11,605	(11,576)	29	
6	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	11,662	11,662	