

**REPORT
ON THE
RATE SETTING AUDIT**

**YUBA CITY CARE CENTER
YUBA CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1710057492**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditor: Janice L. Varrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

James Paul, Administrator
Yuba City Care Center
1220 Plumas Street
Yuba City, CA 95991

YUBA CITY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1710057492
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$107,640, 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:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility No.:
206510856

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	\$ 1,733,497	\$ 90.49
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 435,965	\$ 22.76
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 388,863	\$ 20.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 121,817	\$ 6.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,762	\$ 1.40
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,683	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,660	\$ 1.60
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 191,926	\$ 10.02
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 179,509	\$ 9.37
11	Cost of Routine Service/Audited Total Costs	\$ 3,448,343.00	\$ 3,119,683	\$ 162.85
12	Total Patient Days (Adj)	19,157	19,157	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.00	\$ 162.85	
14	Overpayments (Adj 16-18)		\$ 107,640	
15	Medi-Cal Days (Adj 15)	12,176	12,511	
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:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility No.:
206510856

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:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility No.:
206510856

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 30,671	\$ 30,671		
160	Activities	100,713		\$ 100,713	
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	212,014	0	0	212,014
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	95,941	0	0	95,941
083	Speech Pathology	30,904	0	0	30,904
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	1,602,113	30,671	100,713	1,733,497 *
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	\$ 2,072,356	\$ 30,671	\$ 100,713	\$ 2,072,356

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
YUBA CITY CARE CENTER

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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	\$ 70,800	\$ 70,800										
010	Housekeeping	123,577	1,116	\$ 124,693									
060	Laundry and Linen	42,251	1,665	2,979	\$ 46,895								
065	Dietary	250,599	5,121	9,163	0	\$ 264,883							
155	Social Services	N/A	464	831	0	0	\$ 1,296						
160	Activities	N/A	4,862	8,699	0	0	0	\$ 13,561					
165	Administration	N/A	5,718	10,232	0	0	0	0	\$ 15,950	\$ 15,950			
166	Medical Records	54,432	706	1,263	0	0	0	0	56,401		\$ 56,401		
170	Inservice Education - Nursing	78,106	670	1,198	0	0	0	0	\$ 79,974				
ANCILLARY SERVICES													
075	Patient Supplies		555	993	23,447	132,442	0	0	0	157,437	1,232	4,358	\$ 163,027
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	71	250	321
080	Physical Therapy		712	1,274	0	0	0	0	0	1,985	996	3,522	6,503
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		712	1,274	0	0	0	0	0	1,985	464	1,642	4,092
083	Speech Pathology		712	1,274	0	0	0	0	0	1,985	167	589	2,741
085	Pharmacy		464	831	0	0	0	0	0	1,296	735	2,601	4,632
090	Laboratory		0	0	0	0	0	0	0	0	108	382	490
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	119	420	539
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		46,842	83,819	23,447	132,442	1,296	13,561	79,974	381,380	12,033	42,552	435,965 *
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		483	863	0	0	0	0	0	1,346	24	85	1,455
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 619,765	\$ 70,800	\$ 124,693	\$ 46,895	\$ 264,883	\$ 1,296	\$ 13,561	\$ 79,974	\$ 547,415	\$ 15,950	\$ 56,401	\$ 619,765

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
YUBA CITY CARE CENTER

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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	\$ 164,302	\$ 164,302										
010	Housekeeping	10,952	2,590	\$ 13,542									
060	Laundry and Linen	8,258	3,863	324	\$ 12,445								
065	Dietary	153,599	11,884	995	0	\$ 166,478							
155	Social Services	0	1,078	90	0	0	\$ 1,168						
160	Activities	3,579	11,282	945	0	0	0	\$ 15,806					
165	Administration	N/A	13,270	1,111	0	0	0	0		\$ 14,381	\$ 14,381		
166	Medical Records	0	1,638	137	0	0	0	0		1,775		\$ 1,775	
170	Inservice Education - Nursing	3,829	1,554	130	0	0	0	0	\$ 5,513				
ANCILLARY SERVICES													
075	Patient Supplies	11,260	1,288	108	6,222	83,239	0	0	0	102,117	1,111	137	\$ 103,365
077	Specialized Support Surfaces	15,467	0	0	0	0	0	0	0	15,467	64	8	15,539
080	Physical Therapy	0	1,652	138	0	0	0	0	0	1,790	898	111	2,799
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,652	138	0	0	0	0	0	1,790	419	52	2,260
083	Speech Pathology	0	1,652	138	0	0	0	0	0	1,790	150	19	1,959
085	Pharmacy	157,050	1,078	90	0	0	0	0	0	158,218	663	82	158,963
090	Laboratory	23,587	0	0	0	0	0	0	0	23,587	97	12	23,696
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	25,932	0	0	0	0	0	0	0	25,932	107	13	26,052
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	146,920	108,704	9,103	6,222	83,239	1,168	15,806	5,513	376,675	10,850	1,339	388,863 *
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	1,532	1,120	94	0	0	0	0	0	2,746	22	3	2,770
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 726,267	\$ 164,302	\$ 13,542	\$ 12,445	\$ 166,478	\$ 1,168	\$ 15,806	\$ 5,513	\$ 710,111	\$ 14,381	\$ 1,775	\$ 726,267

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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)	\$ 138,984	82%							
	Property Tax (line 40)	30,533	18%	\$ 169,517						
005	Plant Operations and Maintenance			7,824	\$ 7,824					
010	Housekeeping			2,548	123	\$ 2,672				
060	Laundry and Linen			3,802	184	64	\$ 4,050			
065	Dietary			11,695	566	196	0	\$ 12,457		
155	Social Services			1,061	51	18	0	0	\$ 1,130	
160	Activities			11,103	537	186	0	0	0	\$ 11,826
165	Administration			13,059	632	219	0	0	0	0
166	Medical Records			1,612	78	27	0	0	0	0
170	Inservice Education - Nursing			1,529	74	26	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,267	61	21	2,025	6,229	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,625	79	27	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,625	79	27	0	0	0	0
083	Speech Pathology			1,625	79	27	0	0	0	0
085	Pharmacy			1,061	51	18	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			106,978	5,177	1,796	2,025	6,229	1,130	11,826
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			1,102	53	19	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 169,517	100%	\$ 169,517	\$ 7,824	\$ 2,672	\$ 4,050	\$ 12,457	\$ 1,130	\$ 11,826

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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 82% Of Total	Property Tax 18% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 138,984	82%							
	Property Tax (line 40)	30,533	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,910	\$ 13,910				
166	Medical Records				1,717		\$ 1,717			
170	Inservice Education - Nursing			\$ 1,629						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,603	1,075	133	\$ 10,811	\$ 8,864	\$ 1,947
077	Specialized Support Surfaces			0	0	62	8	69	57	12
080	Physical Therapy			0	1,731	869	107	2,707	2,220	488
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,731	405	50	2,186	1,793	394
083	Speech Pathology			0	1,731	145	18	1,895	1,553	341
085	Pharmacy			0	1,130	641	79	1,850	1,517	333
090	Laboratory			0	0	94	12	106	87	19
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	104	13	116	95	21
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			1,629	136,789	10,494	1,295	148,579	121,817	26,762
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	1,174	21	3	1,197	982	216
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 169,517	100%	\$ 1,629	\$ 153,890	\$ 13,910	\$ 1,717	\$ 169,517	\$ 138,984	\$ 30,533

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
YUBA CITY CARE CENTER

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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. 43% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 46% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 295												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	237,638												
	Total Costs Allocable as Administration	237,933	43%											
167	CDPH Licensing Fees	14,160	3%											
168	Professional Liability Insurance	40,639	7%											
169	Quality Assurance Fees	254,391	46%											
174	Caregiver Training	0	0%											
	Total	547,123	100%						\$ 547,123					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 157,437	\$ 102,117	\$ 9,603	\$ 269,157	42,271	\$ 18,383	\$ 1,094	\$ 3,140	\$ 19,654	\$ -
077	Specialized Support Surfaces			0	0	15,467	0	15,467	2,429	1,056	63	180	1,129	0
080	Physical Therapy			212,014	1,985	1,790	1,731	217,521	34,161	14,856	884	2,537	15,884	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			95,941	1,985	1,790	1,731	101,448	15,932	6,929	412	1,183	7,408	0
083	Speech Pathology			30,904	1,985	1,790	1,731	36,411	5,718	2,487	148	425	2,659	0
085	Pharmacy			0	1,296	158,218	1,130	160,643	25,229	10,972	653	1,874	11,730	0
090	Laboratory			0	0	23,587	0	23,587	3,704	1,611	96	275	1,722	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25,932	0	25,932	4,073	1,771	105	303	1,894	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			1,733,497	381,380	376,675	136,789	2,628,341	412,778	179,509	10,683	30,660	191,926	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	1,346	2,746	1,174	5,265	827	360	21	61	384	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 547,123		\$ 2,072,356	\$ 547,415	\$ 710,111	\$ 153,890	\$ 3,483,772	\$ 547,123					
	Total Administrative Costs							\$ 547,123		\$ 237,933	\$ 14,160	\$ 40,639	\$ 254,391	\$ -
	Unit Cost Multiplier							0.15704901						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 72,350	\$ 16,156	\$ 15,627	\$ 104,133							
	TOTAL FACILITY COSTS							\$ 4,135,028						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
YUBA CITY CARE CENTER

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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	568									
010	Housekeeping	185	185								
060	Laundry and Linen	276	276	276							
065	Dietary	849	849	849							
155	Social Services	77	77	77							
160	Activities	806	806	806							
165	Administration	948	948	948							
166	Medical Records	117	117	117							
170	Inservice Education - Nursing	111	111	111							
	ANCILLARY SERVICES										
075	Patient Supplies	92	92	92	188,280	56,484				269,157	269,157
077	Specialized Support Surfaces									15,467	15,467
080	Physical Therapy	118	118	118						217,521	217,521
081	Respiratory Therapy									0	0
082	Occupational Therapy	118	118	118						101,448	101,448
083	Speech Pathology	118	118	118						36,411	36,411
085	Pharmacy	77	77	77						160,643	160,643
090	Laboratory									23,587	23,587
095	Home Health Services									0	0
100	Other Ancillary Services									25,932	25,932
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,766	7,766	7,766	188,280	56,484	1,749,033	1,749,033	1,749,033	2,628,341	2,628,341
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	80	80	80						5,265	5,265
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,306	11,738	11,553	376,560	112,968	1,749,033	1,749,033	1,749,033	3,483,772	3,483,772
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 30,671	\$ 100,713			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017535976	0.057582104			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 70,800	\$ 124,693	\$ 46,895	\$ 264,883	\$ 1,296	\$ 13,561	\$ 79,974	\$ 15,950	\$ 56,401
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.03169194	10.79311547	0.12453433	2.34476366	0.00074070	0.00775331	0.04572444	0.00457835	0.01618949
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 164,302	\$ 13,542	\$ 12,445	\$ 166,478	\$ 1,168	\$ 15,806	\$ 5,513	\$ 14,381	\$ 1,775
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.99744420	1.17212215	0.03304865	1.47367362	0.00066783	0.00903681	0.00315193	0.00412793	0.00050946
	TOTAL CAPITAL COSTS - SCH. 5	\$ 169,517	\$ 7,824	\$ 2,672	\$ 4,050	\$ 12,457	\$ 1,130	\$ 11,826	\$ 1,629	\$ 13,910	\$ 1,717
	UNIT COST MULTIPLIER (CAPITAL COSTS)	13.77515033	0.66657739	0.23125765	0.01075458	0.11027339	0.00064597	0.00676169	0.00093120	0.00399280	0.00049278

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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	\$ 51,860	\$ 0	\$ 51,860	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,940	0	18,940	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	169,811	(5,509)	164,302	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 240,611	\$ (5,509)	\$ 235,102	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 87,197	\$ 0	\$ 87,197	(Sch 3)
010	.20-.39	Fringe Benefits	6300	36,380	0	36,380	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,952	0	10,952	(Sch 4)
010		Housekeeping - Total	6300	\$ 134,529	\$ 0	\$ 134,529	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 28,254	\$ 0	\$ 28,254	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	29,729	0	29,729	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		5,509	5,509	(Sch 5)
040		Property Taxes	7300	30,533	0	30,533	(Sch 5)
045		Property Insurance	7400	295	0	295	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	75,492	0	75,492	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 539,443	\$ 0	\$ 539,443	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 29,112	\$ 0	\$ 29,112	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,139	0	13,139	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,258	0	8,258	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 50,509	\$ 0	\$ 50,509	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 178,822	\$ 0	\$ 178,822	(Sch 3)
065	.20-.39	Fringe Benefits	6500	71,777	0	71,777	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	154,764	(1,165)	153,599	(Sch 4)
065		Dietary - Total	6500	\$ 405,363	\$ (1,165)	\$ 404,198	
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	11,260	0	11,260	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,260	\$ 0	\$ 11,260	
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	15,467	0	15,467	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 15,467	\$ 0	\$ 15,467	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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	212,014	0	212,014	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 212,014	\$ 0	\$ 212,014	
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	95,941	0	95,941	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 95,941	\$ 0	\$ 95,941	
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	30,904	0	30,904	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 30,904	\$ 0	\$ 30,904	
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	157,050	0	157,050	(Sch 4)
085		Pharmacy - Total	8300	\$ 157,050	\$ 0	\$ 157,050	
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	23,587	0	23,587	(Sch 4)
090		Laboratory - Total	8400	\$ 23,587	\$ 0	\$ 23,587	
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	13,432	12,500	25,932	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,432	\$ 12,500	\$ 25,932	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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		\$ 559,655	\$ 12,500	\$ 572,155	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,168,722	\$ (825)	\$ 1,167,897	(Sch 2)
105	.20-.39	Fringe Benefits	6110	434,216	0	434,216	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	159,420	(12,500)	146,920	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,762,358	\$ (13,325)	\$ 1,749,033	
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:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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	1,532	0	1,532 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,532	\$ 0	\$ 1,532
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		\$ 1,763,890	\$ (13,325)	\$ 1,750,565
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 22,234	\$ 0	\$ 22,234 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,437	0	8,437 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 30,671	\$ 0	\$ 30,671

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
YUBA CITY CARE CENTER

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

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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	\$ 72,882	\$ 0	\$ 72,882	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,831	0	27,831	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,579	0	3,579	(Sch 4)
160		Activities - Total	6700	\$ 104,292	\$ 0	\$ 104,292	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 127,962	\$ 0	\$ 127,962	(Sch 6)
165	.20-.39	Fringe Benefits	6900	22,136	0	22,136	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	103,705	(16,165)	87,540	(Sch 6)
165		Administration - Total	6900	\$ 253,803	\$ (16,165)	\$ 237,638	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,463	\$ 0	\$ 39,463	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,969	0	14,969	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 54,432	\$ 0	\$ 54,432	
167		CDPH Licensing Fees	6900	\$ 14,160	\$ 0	\$ 14,160	(Sch 6)
168		Professional Liability Insurance	6900	\$ 40,639	\$ 0	\$ 40,639	(Sch 6)
169		Quality Assurance Fees	6900	\$ 254,391	\$ 0	\$ 254,391	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,914	\$ 0	\$ 57,914	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,192	0	20,192	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,829	0	3,829	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,935	\$ 0	\$ 81,935	
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		\$ 834,323	\$ (16,165)	\$ 818,158	
200		Total		\$ 4,153,183	\$ (18,155)	\$ 4,135,028	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 123,761	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
YUBA CITY CARE CENTER

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$18,155)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,165)</u>	<u>(825)</u>

Provider Name:
YUBA CITY CARE CENTER

Provider NPI:
1710057492

OSHPD Facility Number:
206510856

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(9,414)</u>	<u>(3,768)</u>	<u>(1,413)</u>	<u>(800)</u>	<u>(470)</u>	<u>(300)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
YUBA CITY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1710057492		18
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>										
1A	N/A	N/A	N/A	8	210	Total Facility Group Health Insurance To include Group Health Insurance in the audit for reporting purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$123,761	\$123,761	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
YUBA CITY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1710057492	18		
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>											
1B	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$169,811	(\$5,509)	\$164,302	
	10.5	035	4	8A-1	035	4	Leases and Rentals To reclassify the Toshiba Copier lease expense for proper cost finding. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2183, 2300, 2304, and 2304.1	0	5,509	5,509	
2	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$13,432	\$3,686	\$17,118 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify glucose testing strips to other ancillary for proper cost finding. 42 CFR 413.24 CMS Pub. 15-1 Sections 2202.8, 2203.2, and 2302.8 CCR, Title 22, Sections 51510 and 51511	159,420	(3,686)	155,734 *	
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$17,118	\$3,360	\$20,478 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify patient specific services to other ancillary for proper cost finding. 42 CFR 413.24 CMS Pub. 15-1 Sections 2202.8, 2203.2, and 2302.8 CCR, Title 22, Sections 51510 and 51511	* 155,734	(3,360)	152,374 *	
4	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$20,478	\$3,174	\$23,652 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify ostomy supplies to other ancillary for proper cost finding. 42 CFR 413.24 CMS Pub. 15-1 Sections 2202.8, 2203.2, and 2302.8 CCR, Title 22, Sections 51510 and 51511	* 152,374	(3,174)	149,200 *	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
YUBA CITY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1710057492		18	
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	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$23,652	\$1,330	\$24,982 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	149,200	(1,330)	147,870 *
							To reclassify urological supplies to other ancillary for proper cost finding.				
							42 CFR 413.24				
							CMS Pub. 15-1 Sections 2202.8, 2203.2, and 2302.8				
							CCR, Title 22, Sections 51510 and 51511				
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$24,982	\$950	\$25,932
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	147,870	(950)	146,920
							To reclassify enteral feeding supplies to other ancillary for proper cost finding.				
							42 CFR 413.24				
							CMS Pub. 15-1 Sections 2202.8, 2203.2, and 2302.8				
							CCR, Title 22, Sections 51510 and 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
YUBA CITY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1710057492		18
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 COSTS</u>										
7	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate the prime rib roast expense due to insufficient documentation related to patient care 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$154,764	(\$1,165)	\$153,599
8	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To eliminate employee loan not related to patient care. 42 CFR 413.9(c)(3) and 413.153 CMS Pub. 15-1, Sections 202.2, 2102.3, and 2103	\$1,168,722	(\$825)	\$1,167,897
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate the cable television expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	\$103,705	(\$9,414)	
10							To eliminate the Speros Marketing Group advertisement expense not related to patient care. 42 CFR 413.9(c)(3) and 413.153 CMS Pub. 15-1, Sections 202.2, 2102.3, and 2103		(3,768)	
11							To eliminate the cellular phone expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(1,413)	
12							To eliminate admissions bonuses expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(800) (\$15,395)	\$88,310 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
YUBA CITY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1710057492		18	
Report References							Explanation of Audit Adjustments					
Cost Report			Audit Report									As Reported
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO REPORTED COSTS</u>												
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$88,310			
							To eliminate marketing bonus expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105				(\$470)	
14							To eliminate a bonus expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				(\$770)	\$87,540

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
YUBA CITY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1710057492		18
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 REPORTED PATIENT DAYS</u>										
15	4.1	70	2	1	15	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 April 15, 2013 Report Date: April 23, 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	12,176	335	12,511	

Provider Name							Fiscal Period		Provider NPI		Adjustments
YUBA CITY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1710057492		18
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>											
16	N/A	N/A	N/A	1	14	N/A	Overpayments	\$0			
							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		\$100,980		
17							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		6,438		
18							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		222		
									\$107,640	\$107,640	