

**REPORT
ON THE
RATE SETTING AUDIT**

**UKIAH HEALTHCARE CENTER
UKIAH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1649222506**

**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 29, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691-8566

UKIAH HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1649222506
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 \$130, 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.

Joe McFadden
Page 2

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.

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:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility No.:
206231091

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	\$ 1,651,739	\$ 94.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 476,674	\$ 27.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 477,357	\$ 27.17
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 448,627	\$ 25.54
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,981	\$ 1.02
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,680	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 58,592	\$ 3.34
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 191,846	\$ 10.92
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 554,077	\$ 31.54
11	Cost of Routine Service/Audited Total Costs	\$ 3,894,198.00	\$ 3,887,574	\$ 221.30
12	Total Patient Days (Adj)	17,567	17,567	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 221.68	\$ 221.30	
14	Overpayments (Adj 5)	\$ 0	\$ (130)	
15	Medi-Cal Days (Adj 3)	11,286	5,605	
16	Medi-Cal Managed Care Days (Adj 4)		5,622	
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:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility No.:
206231091

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:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility No.:
206231091

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	\$ 59,237	\$ 59,237		
160	Activities	55,336		\$ 55,336	
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	303,609	0	0	303,609
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	172,881	0	0	172,881
083	Speech Pathology	45,867	0	0	45,867
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	1,537,166	59,237	55,336	1,651,739 *
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	\$ 2,174,096	\$ 59,237	\$ 55,336	\$ 2,174,096

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
UKIAH HEALTHCARE CENTER

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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	\$ 81,629	\$ 81,629										
010	Housekeeping	80,129	330	\$ 80,459									
060	Laundry and Linen	37,091	3,462	3,427	\$ 43,980								
065	Dietary	187,033	8,567	8,479	0	\$ 204,079							
155	Social Services	N/A	211	209	0	\$ 420							
160	Activities	N/A	1,418	1,403	0	0	\$ 2,821						
165	Administration	N/A	4,069	4,027	0	0	0	0	\$ 8,096	\$ 8,096			
166	Medical Records	41,219	350	346	0	0	0	0	41,914		\$ 41,914		
170	Inservice Education - Nursing	62,473	1,688	1,671	0	0	0	\$ 65,832					
ANCILLARY SERVICES													
075	Patient Supplies		92	91	0	0	0	0	0	184	107	553	\$ 843
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	23	117	140
080	Physical Therapy		561	555	0	0	0	0	0	1,115	702	3,633	5,450
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	1	2
082	Occupational Therapy		422	418	0	0	0	0	0	840	387	2,003	3,230
083	Speech Pathology		86	85	0	0	0	0	0	171	101	524	796
085	Pharmacy		92	91	0	0	0	0	0	184	179	928	1,291
090	Laboratory		0	0	0	0	0	0	0	0	82	427	509
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	9	48	57
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		60,010	59,389	43,980	204,079	420	2,821	65,832	436,532	6,499	33,644	476,674 *
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		270	268	0	0	0	0	0	538	7	37	582
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 489,574	\$ 81,629	\$ 80,459	\$ 43,980	\$ 204,079	\$ 420	\$ 2,821	\$ 65,832	\$ 439,563	\$ 8,096	\$ 41,914	\$ 489,574

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
UKIAH HEALTHCARE CENTER

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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	\$ 139,835	\$ 139,835										
010	Housekeeping	34,315	565	\$ 34,880									
060	Laundry and Linen	29,744	5,931	1,486	\$ 37,161								
065	Dietary	170,438	14,676	3,676	0	\$ 188,790							
155	Social Services	210	362	91	0	0	\$ 662						
160	Activities	5,557	2,429	608	0	0	0	\$ 8,594					
165	Administration	N/A	6,971	1,746	0	0	0	0		\$ 8,717	\$ 8,717		
166	Medical Records	2,517	599	150	0	0	0	0		3,266		\$ 3,266	
170	Inservice Education - Nursing	0	2,892	724	0	0	0	0	\$ 3,617				
ANCILLARY SERVICES													
075	Patient Supplies	48,388	158	40	0	0	0	0	0	48,586	115	43	\$ 48,744
077	Specialized Support Surfaces	10,454	0	0	0	0	0	0	0	10,454	24	9	10,487
080	Physical Therapy	14,908	960	241	0	0	0	0	0	16,109	756	283	17,147
081	Respiratory Therapy	119	0	0	0	0	0	0	0	119	0	0	119
082	Occupational Therapy	1,597	723	181	0	0	0	0	0	2,501	417	156	3,074
083	Speech Pathology	0	147	37	0	0	0	0	0	184	109	41	333
085	Pharmacy	81,881	158	40	0	0	0	0	0	82,079	193	72	82,344
090	Laboratory	38,061	0	0	0	0	0	0	0	38,061	89	33	38,183
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	4,251	0	0	0	0	0	0	0	4,251	10	4	4,265
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	100,369	102,800	25,746	37,161	188,790	662	8,594	3,617	467,739	6,997	2,621	477,357 *
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	596	463	116	0	0	0	0	0	1,175	8	3	1,186
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 683,240	\$ 139,835	\$ 34,880	\$ 37,161	\$ 188,790	\$ 662	\$ 8,594	\$ 3,617	\$ 671,258	\$ 8,717	\$ 3,266	\$ 683,240

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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)	\$ 462,247	96%							
	Property Tax (line 40)	18,527	4%	\$ 480,774						
005	Plant Operations and Maintenance			9,295	\$ 9,295					
010	Housekeeping			1,905	38	\$ 1,942				
060	Laundry and Linen			19,999	394	83	\$ 20,476			
065	Dietary			49,483	976	205	0	\$ 50,663		
155	Social Services			1,219	24	5	0	0	\$ 1,248	
160	Activities			8,190	161	34	0	0	0	\$ 8,385
165	Administration			23,503	463	97	0	0	0	0
166	Medical Records			2,019	40	8	0	0	0	0
170	Inservice Education - Nursing			9,752	192	40	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			533	11	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,238	64	13	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,438	48	10	0	0	0	0
083	Speech Pathology			495	10	2	0	0	0	0
085	Pharmacy			533	11	2	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			346,610	6,833	1,434	20,476	50,663	1,248	8,385
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			1,562	31	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 480,774	100%	\$ 480,774	\$ 9,295	\$ 1,942	\$ 20,476	\$ 50,663	\$ 1,248	\$ 8,385

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 462,247	96%							
	Property Tax (line 40)	18,527	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,064	\$ 24,064				
166	Medical Records				2,067		\$ 2,067			
170	Inservice Education - Nursing			\$ 9,984						
	ANCILLARY SERVICES									
075	Patient Supplies			0	546	317	27	\$ 891	\$ 856	\$ 34
077	Specialized Support Surfaces			0	0	67	6	73	70	3
080	Physical Therapy			0	3,315	2,086	179	5,580	5,365	215
081	Respiratory Therapy			0	0	1	0	1	1	0
082	Occupational Therapy			0	2,496	1,150	99	3,745	3,601	144
083	Speech Pathology			0	507	301	26	834	801	32
085	Pharmacy			0	546	533	46	1,125	1,081	43
090	Laboratory			0	0	245	21	266	256	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27	2	30	29	1
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			9,984	445,633	19,316	1,659	466,608	448,627	17,981
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	1,599	21	2	1,622	1,560	63
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 480,774	100%	\$ 9,984	\$ 454,643	\$ 24,064	\$ 2,067	\$ 480,774	\$ 462,247	\$ 18,527

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
UKIAH HEALTHCARE CENTER

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,358												
055	Interest - Other	3												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	687,929												
	Total Costs Allocable as Administration	690,290	68%											
167	CDPH Licensing Fees	13,306	1%											
168	Professional Liability Insurance	72,996	7%											
169	Quality Assurance Fees	239,009	24%											
174	Caregiver Training	0	0%											
	Total	1,015,601	100%						\$ 1,015,601					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 184	\$ 48,586	\$ 546	\$ 49,316	13,393	\$ 9,103	\$ 175	\$ 963	\$ 3,152	\$ -
077	Specialized Support Surfaces			0	0	10,454	0	10,454	2,839	1,930	37	204	668	0
080	Physical Therapy			303,609	1,115	16,109	3,315	324,148	88,033	59,835	1,153	6,327	20,718	0
081	Respiratory Therapy			0	0	119	0	119	32	22	0	2	8	0
082	Occupational Therapy			172,881	840	2,501	2,496	178,718	48,537	32,990	636	3,489	11,423	0
083	Speech Pathology			45,867	171	184	507	46,728	12,691	8,626	166	912	2,987	0
085	Pharmacy			0	184	82,079	546	82,809	22,489	15,286	295	1,616	5,293	0
090	Laboratory			0	0	38,061	0	38,061	10,337	7,026	135	743	2,433	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,251	0	4,251	1,154	785	15	83	272	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			1,651,739	436,532	467,739	445,633	3,001,643	815,195	554,077	10,680	58,592	191,846	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	538	1,175	1,599	3,312	900	611	12	65	212	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,015,601		\$ 2,174,096	\$ 439,563	\$ 671,258	\$ 454,643	\$ 3,739,560	\$ 1,015,601					
	Total Administrative Costs							\$ 1,015,601		\$ 690,290	\$ 13,306	\$ 72,996	\$ 239,009	\$ -
	Unit Cost Multiplier							0.27158306						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 50,011	\$ 11,982	\$ 26,131	\$ 88,124							
	TOTAL FACILITY COSTS							\$ 4,843,285						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
UKIAH HEALTHCARE CENTER

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (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	244									
010	Housekeeping	50	50								
060	Laundry and Linen	525	525	525							
065	Dietary	1,299	1,299	1,299							
155	Social Services	32	32	32							
160	Activities	215	215	215							
165	Administration	617	617	617							
166	Medical Records	53	53	53							
170	Inservice Education - Nursing	256	256	256							
	ANCILLARY SERVICES										
075	Patient Supplies	14	14	14						49,316	49,316
077	Specialized Support Surfaces									10,454	10,454
080	Physical Therapy	85	85	85						324,148	324,148
081	Respiratory Therapy									119	119
082	Occupational Therapy	64	64	64						178,718	178,718
083	Speech Pathology	13	13	13						46,728	46,728
085	Pharmacy	14	14	14						82,809	82,809
090	Laboratory									38,061	38,061
095	Home Health Services									0	0
100	Other Ancillary Services									4,251	4,251
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,099	9,099	9,099	175,670	52,701	1,637,535	1,637,535	1,637,535	3,001,643	3,001,643
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	41	41	41						3,312	3,312
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,621	12,377	12,327	175,670	52,701	1,637,535	1,637,535	1,637,535	3,739,560	3,739,560
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 59,237 0.036174494	\$ 55,336 0.033792255			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 81,629 6.59521694	\$ 80,459 6.52703503	\$ 43,980 0.25035682	\$ 204,079 3.87238962	\$ 420 0.00025643	\$ 2,821 0.00172289	\$ 65,832 0.04020207	\$ 8,096 0.00216508	\$ 41,914 0.01120840
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 139,835 11.29797205	\$ 34,880 2.82955290	\$ 37,161 0.21153840	\$ 188,790 3.58227842	\$ 662 0.00040432	\$ 8,594 0.00524839	\$ 3,617 0.00220859	\$ 8,717 0.00233094	\$ 3,266 0.00087330
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 480,774 38.09317804	\$ 9,295 0.75096836	\$ 1,942 0.15755718	\$ 20,476 0.11655886	\$ 50,663 0.96133305	\$ 1,248 0.00076215	\$ 8,385 0.00512073	\$ 9,984 0.00609724	\$ 24,064 0.00643500	\$ 2,067 0.00055276

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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	\$ 65,693	\$ 0	\$ 65,693	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,936	0	15,936	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	139,835	0	139,835	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 221,464	\$ 0	\$ 221,464	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 63,363	\$ 0	\$ 63,363	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,766	0	16,766	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,315	0	34,315	(Sch 4)
010		Housekeeping - Total	6300	\$ 114,444	\$ 0	\$ 114,444	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 26,010	\$ 0	\$ 26,010	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	191,579	0	191,579	(Sch 5)
025		Depreciation: Equipment	7140	53,308	0	53,308	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	7,068	0	7,068	(Sch 5)
035		Leases and Rentals	7200	184,282	0	184,282	(Sch 5)
040		Property Taxes	7300	18,527	0	18,527	(Sch 5)
045		Property Insurance	7400	2,358	0	2,358	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 3	\$ 0	\$ 3	(Sch 6)
057		Subtotal 005 - 055		\$ 819,043	\$ 0	\$ 819,043	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 29,739	\$ 0	\$ 29,739	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,352	0	7,352	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,744	0	29,744	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 66,835	\$ 0	\$ 66,835	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 144,888	\$ 0	\$ 144,888	(Sch 3)
065	.20-.39	Fringe Benefits	6500	42,145	0	42,145	(Sch 3)
065	.79	Agency Staff	6500	18,833	(18,833)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	151,605	18,833	170,438	(Sch 4)
065		Dietary - Total	6500	\$ 357,471	\$ 0	\$ 357,471	
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	48,388	0	48,388	(Sch 4)
075		Patient Supplies - Total	8100	\$ 48,388	\$ 0	\$ 48,388	
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	10,454	0	10,454	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 10,454	\$ 0	\$ 10,454	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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	\$ 244,446	\$ 0	\$ 244,446	(Sch 2)
080	.20-.39	Fringe Benefits	8200	59,163	0	59,163	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	14,908	0	14,908	(Sch 4)
080		Physical Therapy - Total	8200	\$ 318,517	\$ 0	\$ 318,517	
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	119	0	119	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 119	\$ 0	\$ 119	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 138,164	\$ 0	\$ 138,164	(Sch 2)
082	.20-.39	Fringe Benefits	8250	34,717	0	34,717	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,597	0	1,597	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 174,478	\$ 0	\$ 174,478	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 37,714	\$ 0	\$ 37,714	(Sch 2)
083	.20-.39	Fringe Benefits	8280	8,153	0	8,153	(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	\$ 45,867	\$ 0	\$ 45,867	
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	81,881	0	81,881	(Sch 4)
085		Pharmacy - Total	8300	\$ 81,881	\$ 0	\$ 81,881	
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	38,061	0	38,061	(Sch 4)
090		Laboratory - Total	8400	\$ 38,061	\$ 0	\$ 38,061	
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	4,251	0	4,251	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 4,251	\$ 0	\$ 4,251	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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		\$ 722,016	\$ 0	\$ 722,016	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,222,392	\$ 0	\$ 1,222,392	(Sch 2)
105	.20-.39	Fringe Benefits	6110	314,774	0	314,774	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	100,369	0	100,369	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,637,535	\$ 0	\$ 1,637,535	
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:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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	596	0	596	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 596	\$ 0	\$ 596	
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		\$ 1,638,131	\$ 0	\$ 1,638,131	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 46,507	\$ 0	\$ 46,507	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,730	0	12,730	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	210	0	210	(Sch 4)
155		Social Services - Total	6600	\$ 59,447	\$ 0	\$ 59,447	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
UKIAH HEALTHCARE CENTER

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

Provider NPI:
1649222506

OSHPD Facility Number:
206231091

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	\$ 42,919	\$ 0	\$ 42,919	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,417	0	12,417	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,557	0	5,557	(Sch 4)
160		Activities - Total	6700	\$ 60,893	\$ 0	\$ 60,893	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 182,139	\$ 0	\$ 182,139	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,338	0	50,338	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	455,452	0	455,452	(Sch 6)
165		Administration - Total	6900	\$ 687,929	\$ 0	\$ 687,929	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 32,395	\$ 0	\$ 32,395	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,824	0	8,824	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,517	0	2,517	(Sch 4)
166		Medical Records - Total	6900	\$ 43,736	\$ 0	\$ 43,736	
167		CDPH Licensing Fees	6900	\$ 13,306	\$ 0	\$ 13,306	(Sch 6)
168		Professional Liability Insurance	6900	\$ 72,996	\$ 0	\$ 72,996	(Sch 6)
169		Quality Assurance Fees	6900	\$ 239,009	\$ 0	\$ 239,009	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 49,102	\$ 0	\$ 49,102	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,371	0	13,371	(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	\$ 62,473	\$ 0	\$ 62,473	
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		\$ 1,239,789	\$ 0	\$ 1,239,789	
200		Total		\$ 4,843,285	\$ 0	\$ 4,843,285	

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
UKIAH HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1649222506		5
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>RECLASSIFICATION OF REPORTED COSTS</u>											
1	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$18,833	(\$18,833)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	151,605	18,833	170,438	
							To reclassify dietitian consultant expense to the appropriate cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				

Provider Name							Fiscal Period		Provider NPI		Adjustments
UKIAH HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1649222506		5
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
2	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	14	14	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	14	14	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	9,127	(28)	9,099	
							To adjust square footage statistics to agree with the provider's room allocation schedule in order to properly allocate indirect costs.				
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
UKIAH HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1649222506		5
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 PATIENT DAYS												
3	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 October 31, 2012 Report Date: December 4, 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	11,286	(5,681)	5,605		
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	0	5,622	5,622		

Provider Name							Fiscal Period			Provider NPI		Adjustments
UKIAH HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1649222506		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
5	Not Reported			1	14	N/A	Overpayments 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		\$0	\$130	\$130	