

**REPORT  
ON THE  
RATE SETTING AUDIT**

**HARBOR CARE CENTER  
TORRANCE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1053392639**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Deborah Lee  
Auditor: Ching Chen**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 6, 2014

Angelica Domingo, Administrator  
Harbor Care Center  
21521 South Vermont Avenue  
Torrance, CA 90502

HARBOR CARE CENTER  
NATIONAL PROVIDER IDENTIFIER: 1053392639  
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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 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.

Angelica Domingo  
Page 2

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—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

cc: Gloria Fonacier  
Chief Financial Officer  
Unified Care Services  
2368 Torrance Boulevard, Suite 200  
Torrance, CA 90501

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
HARBOR CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1053392639

OSHPD Facility No.:  
206190209

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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**SKILLED NURSING CARE**

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	2,584,151	\$	62.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	891,333	\$	21.39
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	732,854	\$	17.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	116,573	\$	2.80
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	34,553	\$	0.83
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	28,173	\$	0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	172,635	\$	4.14
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	511,651	\$	12.28
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	659,284	\$	15.82
11	Cost of Routine Service/Audited Total Costs	\$	5,824,547	\$	5,731,206	\$	137.56
12	Total Patient Days (Adj )		41,664		41,664		
13	Cost Per Patient Day (Cost Divided by Days)	\$	139.80	\$	137.56		
14	Overpayments (Adj )	\$	0	\$	0		
15	Medi-Cal Days (Adj 9)		32,468		32,225		
16	Medi-Cal Managed Care Days (Adj 8)				515		

**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		
21	Medi-Cal Days (Adj )		0		0		

**MENTALLY DISORDERED CARE**

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
23	Total Patient Days (Adj )		0		0		
24	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
25	Overpayments (Adj )	\$	0	\$	0		

**DEVELOPMENTALLY DISABLED CARE**

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
27	Total Patient Days (Adj )		0		0		
28	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
29	Overpayments (Adj )	\$	0	\$	0		
30	Medi-Cal Days (Adj )		0		0		

**SUBACUTE CARE**

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$	N/A	\$	0	\$	0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	0	\$	0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	0	\$	0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	0	\$	0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	0	\$	0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	0	\$	0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	0	\$	0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	0	\$	0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$	N/A	\$	0	\$	0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	0	\$	0	\$	0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		0		0		
43	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
HARBOR CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1053392639

OSHPD Facility No.:  
206190209

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
HARBOR CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1053392639

**OSHPD Facility No.:**  
206190209

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 56,594	\$ 56,594		
160	Activities	59,096		\$ 59,096	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,468,461	56,594	59,096	2,584,151 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,584,151</b>	<b>\$ 56,594</b>	<b>\$ 59,096</b>	<b>\$ 2,584,151</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
HARBOR CARE CENTER

NPI:  
1053392639

OSHPD Facility Number:  
206190209

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 176,566	\$ 176,566										
010	Housekeeping	110,373	1,694	\$ 112,067									
060	Laundry and Linen	144,610	5,824	3,732	\$ 154,166								
065	Dietary	349,219	9,646	6,181	0	\$ 365,046							
155	Social Services	N/A	2,427	1,556	0	0	\$ 3,983						
160	Activities	N/A	9,039	5,793	0	0	0	\$ 14,831					
165	Administration	N/A	3,722	2,386	0	0	0	0		\$ 6,108	\$ 6,108		
166	Medical Records	72,485	1,467	940	0	0	0	0		74,893		\$ 74,893	
170	Inservice Education - Nursing	56,644	906	580	0	0	0	0	\$ 58,130				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	32	394	\$ 426
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	23	278	301
080	Physical Therapy		2,617	1,677	0	0	0	0	0	4,295	409	5,013	9,716
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	387	4,741	5,128
083	Speech Pathology		0	0	0	0	0	0	0	0	3	39	42
085	Pharmacy		0	0	0	0	0	0	0	0	173	2,125	2,298
090	Laboratory		0	0	0	0	0	0	0	0	37	449	486
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	13	155	167
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		139,224	89,221	154,166	365,046	3,983	14,831	58,130	824,602	5,032	61,699	891,333 *
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 *
<b>NONREIMBURSABLE</b>													
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	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 909,897</b>	<b>\$ 176,566</b>	<b>\$ 112,067</b>	<b>\$ 154,166</b>	<b>\$ 365,046</b>	<b>\$ 3,983</b>	<b>\$ 14,831</b>	<b>\$ 58,130</b>	<b>\$ 828,897</b>	<b>\$ 6,108</b>	<b>\$ 74,893</b>	<b>\$ 909,897</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
HARBOR CARE CENTER

NPI:  
1053392639

OSHPD Facility Number:  
206190209

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 218,295	\$ 218,295										
010	Housekeeping	37,941	2,094	\$ 40,035									
060	Laundry and Linen	39,661	7,200	1,333	\$ 48,194								
065	Dietary	245,514	11,925	2,208	0	\$ 259,648							
155	Social Services	8,094	3,001	556	0	0	\$ 11,651						
160	Activities	15,862	11,175	2,069	0	0	0	\$ 29,106					
165	Administration	N/A	4,602	852	0	0	0	0		\$ 5,454	\$ 5,454		
166	Medical Records	12,419	1,814	336	0	0	0	0		14,569		\$ 14,569	
170	Inservice Education - Nursing	0	1,120	207	0	0	0	0	\$ 1,327				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	27,292	0	0	0	0	0	0	0	27,292	29	77	\$ 27,397
077	Specialized Support Surfaces	19,252	0	0	0	0	0	0	0	19,252	20	54	19,326
080	Physical Therapy	336,663	3,236	599	0	0	0	0	0	340,498	365	975	341,838
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	328,293	0	0	0	0	0	0	0	328,293	345	922	329,561
083	Speech Pathology	2,718	0	0	0	0	0	0	0	2,718	3	8	2,728
085	Pharmacy	147,132	0	0	0	0	0	0	0	147,132	155	413	147,700
090	Laboratory	31,097	0	0	0	0	0	0	0	31,097	33	87	31,217
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,718	0	0	0	0	0	0	0	10,718	11	30	10,759
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	162,431	172,128	31,874	48,194	259,648	11,651	29,106	1,327	716,358	4,494	12,002	732,854 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,643,382</b>	<b>\$ 218,295</b>	<b>\$ 40,035</b>	<b>\$ 48,194</b>	<b>\$ 259,648</b>	<b>\$ 11,651</b>	<b>\$ 29,106</b>	<b>\$ 1,327</b>	<b>\$ 1,623,359</b>	<b>\$ 5,454</b>	<b>\$ 14,569</b>	<b>\$ 1,643,382</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
HARBOR CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1053392639

OSHPD Facility Number:  
206190209

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 118,976	77%							
	Property Tax (line 40)	35,265	23%	\$ 154,241						
005	Plant Operations and Maintenance			4,329	\$ 4,329					
010	Housekeeping			1,438	42	\$ 1,480				
060	Laundry and Linen			4,945	143	49	\$ 5,137			
065	Dietary			8,190	237	82	0	\$ 8,508		
155	Social Services			2,061	60	21	0	0	\$ 2,141	
160	Activities			7,674	222	76	0	0	0	\$ 7,972
165	Administration			3,160	91	31	0	0	0	0
166	Medical Records			1,246	36	12	0	0	0	0
170	Inservice Education - Nursing			769	22	8	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,222	64	22	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			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			118,207	3,414	1,178	5,137	8,508	2,141	7,972
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
	<b>NONREIMBURSABLE</b>									
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
	<b>TOTAL</b>	\$ 154,241	100%	\$ 154,241	\$ 4,329	\$ 1,480	\$ 5,137	\$ 8,508	\$ 2,141	\$ 7,972

\*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
HARBOR CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1053392639

OSHPD Facility Number:  
206190209

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 77% Of Total	Property Tax 23% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 118,976	77%							
	Property Tax (line 40)	35,265	23%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,283	\$ 3,283				
166	Medical Records				1,294		\$ 1,294			
170	Inservice Education - Nursing			\$ 799						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	17	7	\$ 24	\$ 19	\$ 6
077	Specialized Support Surfaces			0	0	12	5	17	13	4
080	Physical Therapy			0	2,309	220	87	2,615	2,017	598
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	208	82	290	224	66
083	Speech Pathology			0	0	2	1	2	2	1
085	Pharmacy			0	0	93	37	130	100	30
090	Laboratory			0	0	20	8	27	21	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7	3	9	7	2
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			799	147,355	2,705	1,066	151,126	116,573	34,553 *
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 *
	<b>NONREIMBURSABLE</b>									
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
	<b>TOTAL</b>	\$ 154,241	100%	\$ 799	\$ 149,664	\$ 3,283	\$ 1,294	\$ 154,241	\$ 118,976	\$ 35,265

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
HARBOR CARE CENTER

NPI:  
1053392639

OSHPD Facility Number:  
206190209

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 48% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 13,135												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	787,127												
	Total Costs Allocable as Administration	800,262	48%											
167	CDPH Licensing Fees	34,197	2%											
168	Professional Liability Insurance	209,550	13%											
169	Quality Assurance Fees	621,060	37%											
174	Caregiver Training	0	0%											
	Total	1,665,069	100%						\$ 1,665,069					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 0	\$ 27,292	\$ 0	\$ 27,292	8,763	\$ 4,211	\$ 180	\$ 1,103	\$ 3,268	\$ 0
077	Specialized Support Surfaces			0	0	19,252	0	19,252	6,181	2,971	127	778	2,306	0
080	Physical Therapy			0	4,295	340,498	2,309	347,102	111,442	53,561	2,289	14,025	41,567	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	328,293	0	328,293	105,404	50,659	2,165	13,265	39,315	0
083	Speech Pathology			0	0	2,718	0	2,718	873	419	18	110	325	0
085	Pharmacy			0	0	147,132	0	147,132	47,239	22,704	970	5,945	17,620	0
090	Laboratory			0	0	31,097	0	31,097	9,984	4,799	205	1,257	3,724	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,718	0	10,718	3,441	1,654	71	433	1,284	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,584,151	824,602	716,358	147,355	4,272,466	1,371,742	659,284	28,173	172,635	511,651	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
	<b>NONREIMBURSABLE</b>													
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	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,665,069		\$ 2,584,151	\$ 828,897	\$ 1,623,359	\$ 149,664	\$ 5,186,070	\$ 1,665,069					
	Total Administrative Costs							\$ 1,665,069		\$ 800,262	\$ 34,197	\$ 209,550	\$ 621,060	\$ 0
	Unit Cost Multiplier							0.32106567						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 81,000	\$ 20,023	\$ 4,577	\$ 105,601							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,956,740						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
HARBOR CARE CENTER

NPI:  
1053392639

OSHPD Facility Number:  
206190209

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	<b>GENERAL SERVICES</b>	)	)	)	)	)	)	)	)		
005	Plant Operations and Maintenance	563									
010	Housekeeping	187	187								
060	Laundry and Linen	643	643	643							
065	Dietary	1,065	1,065	1,065							
155	Social Services	268	268	268							
160	Activities	998	998	998							
165	Administration	411	411	411							
166	Medical Records	162	162	162							
170	Inservice Education - Nursing	100	100	100							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									27,292	27,292
077	Specialized Support Surfaces									19,252	19,252
080	Physical Therapy	289	289	289						347,102	347,102
081	Respiratory Therapy									0	0
082	Occupational Therapy									328,293	328,293
083	Speech Pathology									2,718	2,718
085	Pharmacy									147,132	147,132
090	Laboratory									31,097	31,097
095	Home Health Services									0	0
100	Other Ancillary Services									10,718	10,718
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	15,372	15,372	15,372	204,860	122,916	2,630,892	2,630,892	2,630,892	4,272,466	4,272,466
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	20,058	19,495	19,308	204,860	122,916	2,630,892	2,630,892	2,630,892	5,186,070	5,186,070
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 56,594	\$ 59,096			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.021511335	0.022462344			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 176,566	\$ 112,067	\$ 154,166	\$ 365,046	\$ 3,983	\$ 14,831	\$ 58,130	\$ 6,108	\$ 74,893
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		9.05698897	5.80415667	0.75254182	2.96988285	0.00151385	0.00563741	0.02209521	0.00117776	0.01444109
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 218,295	\$ 40,035	\$ 48,194	\$ 259,648	\$ 11,651	\$ 29,106	\$ 1,327	\$ 5,454	\$ 14,569
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		11.19748654	2.07348923	0.23525450	2.11239862	0.00442839	0.01106333	0.00050443	0.00105174	0.00280924
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 154,241	\$ 4,329	\$ 1,480	\$ 5,137	\$ 8,508	\$ 2,141	\$ 7,972	\$ 799	\$ 3,283	\$ 1,294
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	7.68974973	0.22207382	0.07662684	0.02507358	0.06921556	0.00081376	0.00303033	0.00030364	0.00063309	0.00024954

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HARBOR CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1053392639

OSHPD Facility Number:  
206190209

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	\$ 129,807	\$ 0	\$ 129,807	(Sch 3)
005	.20-.39	Fringe Benefits	6200	46,759	0	46,759	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	218,295	0	218,295	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 394,861	\$ 0	\$ 394,861	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 93,836	\$ (9,465)	\$ 84,371	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,879	(1,877)	26,002	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,941	0	37,941	(Sch 4)
010		Housekeeping - Total	6300	\$ 159,656	\$ (11,342)	\$ 148,314	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 36,547	\$ 0	\$ 36,547	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	32,603	0	32,603	(Sch 5)
025		Depreciation: Equipment	7140	27,438	0	27,438	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		22,388	22,388	(Sch 5)
040		Property Taxes	7300	35,265	0	35,265	(Sch 5)
045		Property Insurance	7400	13,135	0	13,135	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 699,505	\$ 11,046	\$ 710,551	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 113,246	\$ 0	\$ 113,246	(Sch 3)
060	.20-.39	Fringe Benefits	6400	31,364	0	31,364	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	39,661	0	39,661	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 184,271	\$ 0	\$ 184,271	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 267,632	\$ 0	\$ 267,632	(Sch 3)
065	.20-.39	Fringe Benefits	6500	81,587	0	81,587	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	245,514	0	245,514	(Sch 4)
065		Dietary - Total	6500	\$ 594,733	\$ 0	\$ 594,733	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
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	27,292	0	27,292	(Sch 4)
075		Patient Supplies - Total	8100	\$ 27,292	\$ 0	\$ 27,292	
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	19,252	0	19,252	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 19,252	\$ 0	\$ 19,252	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HARBOR CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1053392639

OSHPD Facility Number:  
206190209

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	336,663	0	336,663	(Sch 4)
080		Physical Therapy - Total	8200	\$ 336,663	\$ 0	\$ 336,663	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	328,293	0	328,293	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 328,293	\$ 0	\$ 328,293	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,718	0	2,718	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,718	\$ 0	\$ 2,718	
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	147,132	0	147,132	(Sch 4)
085		Pharmacy - Total	8300	\$ 147,132	\$ 0	\$ 147,132	
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	31,097	0	31,097	(Sch 4)
090		Laboratory - Total	8400	\$ 31,097	\$ 0	\$ 31,097	
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	10,718	0	10,718	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,718	\$ 0	\$ 10,718	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HARBOR CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1053392639

OSHPD Facility Number:  
206190209

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		<b>Subtotal 075 - 102</b>		\$ 903,165	\$ 0	\$ 903,165	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,010,434	\$ (40,718)	\$ 1,969,716	(Sch 2)
105	.20-.39	Fringe Benefits	6110	506,674	(7,929)	498,745	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	162,431	0	162,431	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,679,539	\$ (48,647)	\$ 2,630,892	
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:  
HARBOR CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1053392639

OSHPD Facility Number:  
206190209

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)
		<b>Other Nonreimbursable</b>					
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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(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		<b>Subtotal 105 - 145</b>		\$ 2,679,539	\$ (48,647)	\$ 2,630,892	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 52,792	\$ (5,707)	\$ 47,085	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,640	(1,131)	9,509	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,094	0	8,094	(Sch 4)
155		Social Services - Total	6600	\$ 71,526	\$ (6,838)	\$ 64,688	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HARBOR CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1053392639

OSHPD Facility Number:  
206190209

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	\$ 43,148	\$ 0	\$ 43,148	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,948	0	15,948	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,862	0	15,862	(Sch 4)
160		Activities - Total	6700	\$ 74,958	\$ 0	\$ 74,958	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 230,263	\$ 2,276	\$ 232,539	(Sch 6)
165	.20-.39	Fringe Benefits	6900	51,817	307	52,124	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	527,363	(24,899)	502,464	(Sch 6)
165		Administration - Total	6900	\$ 809,443	\$ (22,316)	\$ 787,127	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 54,471	\$ 0	\$ 54,471	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,014	0	18,014	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,419	0	12,419	(Sch 4)
166		Medical Records - Total	6900	\$ 84,904	\$ 0	\$ 84,904	
167		CDPH Licensing Fees	6900	\$ 34,197	\$ 0	\$ 34,197	(Sch 6)
168		Professional Liability Insurance	6900	\$ 233,106	\$ (23,556)	\$ 209,550	(Sch 6)
169		Quality Assurance Fees	6900	\$ 621,060	\$ 0	\$ 621,060	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 42,023	\$ 0	\$ 42,023	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,621	0	14,621	(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	\$ 56,644	\$ 0	\$ 56,644	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,985,838	\$ (52,710)	\$ 1,933,128	
200		<b>Total</b>		\$ 7,047,051	\$ (90,311)	\$ 6,956,740	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 105,352	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
HARBOR CARE CENTER

NPI:  
1053392639

OSHPD Facility Number:  
206190209 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	(9,465)					(9,465)		
010	2	Housekeeping - Fringe Benefits	(1,877)					(1,877)		
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	22,388	22,388						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							







Provider Name							Fiscal Period	NPI	Adjustments	
HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1053392639	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$105,352	\$105,352

Provider Name							Fiscal Period	NPI	Adjustments		
HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1053392639	9		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,010,434	(\$2,276)	\$2,008,158 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	506,674	(307)	506,367 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	230,263	2,276	232,539	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	51,817	307	52,124	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$527,363	(\$22,388)	\$504,975 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	22,388	22,388	
							To reclassify office equipment rental expense from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$233,106	(\$23,556)	\$209,550	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 504,975	23,556	528,531 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1053392639	9		
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To disallow advertising costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2	*	\$528,531	(\$1,280)	\$527,251 *
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate management and accounting fees from a related organization. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304	*	\$527,251	(\$53,340)	\$473,911 *
7	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages		\$93,836	(\$9,465)	\$84,371
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		27,879	(1,877)	26,002
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	2,008,158	(38,442)	1,969,716
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	506,367	(7,622)	498,745
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		52,792	(5,707)	47,085
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		10,640	(1,131)	9,509
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Unified Care Services Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	473,911	28,553	502,464

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1053392639	9	
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>										
8	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care 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	515	515

Provider Name							Fiscal Period	NPI	Adjustments	
HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1053392639	9	
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				
<b><u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u></b>										
9	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 14, 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 51511	32,468	(243)	32,225	