

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2014

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

SKY HARBOR CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1417928862
FISCAL PERIOD ENDED DECEMBER 31, 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, 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 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 \$25,577, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service 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.

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

Original Signed By

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

Certified

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility No.:
206364035

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,209,032	\$ 75.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 630,303	\$ 21.50
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 549,218	\$ 18.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 454,573	\$ 15.50
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,343	\$ 1.24
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,985	\$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 33,583	\$ 1.15
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 361,410	\$ 12.33
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 364,141	\$ 12.42
11	Cost of Routine Service/Audited Total Costs	\$ 4,693,857	\$ 4,660,587	\$ 158.95
12	Total Patient Days (Adj)	29,322	29,322	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 160.08	\$ 158.95	
14	Overpayments (Adjs 15,16)	\$ 0	\$ (25,577)	
15	Medi-Cal Days (Adj 13)	19,348	19,219	
16	Medi-Cal Managed Care Days (Adj 14)	0	182	
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:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility No.:
206364035

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility No.:
206364035

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	\$ 95,587	\$ 95,587		
160	Activities	67,427		\$ 67,427	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	26,996	0	0	26,996
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,046,018	95,587	67,427	2,209,032 *
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	\$ 2,236,028	\$ 95,587	\$ 67,427	\$ 2,236,028

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SKY HARBOR CARE CENTER

NPI:
1417928862

OSHPD Facility Number:
206364035

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 120,101	\$ 120,101										
010	Housekeeping	116,537	0	\$ 116,537									
060	Laundry and Linen	23,974	3,056	2,965	\$ 29,996								
065	Dietary	221,194	8,915	8,650	0	\$ 238,759							
155	Social Services	N/A	456	443	0	0	\$ 899						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	4,055	3,935	0	0	0	0		\$ 7,991	\$ 7,991		
166	Medical Records	76,117	1,275	1,237	0	0	0	0		78,628		\$ 78,628	
170	Inservice Education - Nursing	110,080	1,304	1,265	0	0	0	0	\$ 112,648				
ANCILLARY SERVICES													
075	Patient Supplies		2,042	1,982	0	0	0	0	0	4,024	184	1,808	\$ 6,016
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,142	4,019	0	0	0	0	0	8,162	566	5,568	14,295
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,462	2,389	0	0	0	0	0	4,851	278	2,734	7,863
083	Speech Pathology		1,890	1,834	0	0	0	0	0	3,724	32	317	4,074
085	Pharmacy		0	0	0	0	0	0	0	0	222	2,184	2,406
090	Laboratory		0	0	0	0	0	0	0	0	27	268	295
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	57	564	621
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		89,518	86,861	29,996	238,759	899	0	112,648	558,681	6,607	65,015	630,303 *
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		985	956	0	0	0	0	0	1,941	17	171	2,129
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 668,002	\$ 120,100	\$ 116,537	\$ 29,996	\$ 238,759	\$ 899	\$ 0	\$ 112,648	\$ 581,383	\$ 7,991	\$ 78,628	\$ 668,002

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SKY HARBOR CARE CENTER

NPI:
1417928862

OSHPD Facility Number:
206364035

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 190,783	\$ 190,783										
010	Housekeeping	26,563	0	\$ 26,563									
060	Laundry and Linen	48,036	4,855	676	\$ 53,567								
065	Dietary	208,254	14,161	1,972	0	\$ 224,387							
155	Social Services	16,106	725	101	0	0	\$ 16,932						
160	Activities	3,094	0	0	0	0	0	\$ 3,094					
165	Administration	N/A	6,442	897	0	0	0	0		\$ 7,339	\$ 7,339		
166	Medical Records	13,775	2,025	282	0	0	0	0		16,082		\$ 16,082	
170	Inservice Education - Nursing	4,973	2,071	288	0	0	0	0	\$ 7,332				
ANCILLARY SERVICES													
075	Patient Supplies	60,776	3,244	452	0	0	0	0	0	64,472	169	370	\$ 65,010
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	288,170	6,580	916	0	0	0	0	0	295,666	520	1,139	297,325
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	137,922	3,911	545	0	0	0	0	0	142,378	255	559	143,192
083	Speech Pathology	2,623	3,003	418	0	0	0	0	0	6,044	30	65	6,138
085	Pharmacy	126,617	0	0	0	0	0	0	0	126,617	204	447	127,268
090	Laboratory	15,522	0	0	0	0	0	0	0	15,522	25	55	15,602
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	32,665	0	0	0	0	0	0	0	32,665	53	115	32,833
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	62,540	142,201	19,799	53,567	224,387	16,932	3,094	7,332	529,852	6,069	13,297	549,218
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	1,688	1,565	218	0	0	0	0	0	3,470	16	35	3,521
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,240,107	\$ 190,783	\$ 26,563	\$ 53,567	\$ 224,387	\$ 16,932	\$ 3,094	\$ 7,332	\$ 1,216,686	\$ 7,339	\$ 16,082	\$ 1,240,107

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility Number:
206364035

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 507,121	93%							
	Property Tax (line 40)	40,544	7%	\$ 547,665						
005	Plant Operations and Maintenance			0	\$ 0					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			13,936	0	0	\$ 13,936			
065	Dietary			40,652	0	0	0	\$ 40,652		
155	Social Services			2,080	0	0	0	0	\$ 2,080	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			18,493	0	0	0	0	0	0
166	Medical Records			5,812	0	0	0	0	0	0
170	Inservice Education - Nursing			5,944	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,313	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,890	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,228	0	0	0	0	0	0
083	Speech Pathology			8,619	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			408,206	0	0	13,936	40,652	2,080	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,491	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 547,665	100%	\$ 547,665	\$ 0	\$ 0	\$ 13,936	\$ 40,652	\$ 2,080	\$ 0

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility Number:
206364035

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 507,121	93%							
	Property Tax (line 40)	40,544	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,493	\$ 18,493				
166	Medical Records				5,812		\$ 5,812			
170	Inservice Education - Nursing			\$ 5,944						
ANCILLARY SERVICES										
075	Patient Supplies			0	9,313	425	134	\$ 9,872	\$ 9,141	\$ 731
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	18,890	1,310	412	20,611	19,085	1,526
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,228	643	202	12,073	11,179	894
083	Speech Pathology			0	8,619	75	23	8,717	8,072	645
085	Pharmacy			0	0	514	161	675	625	50
090	Laboratory			0	0	63	20	83	77	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	133	42	174	161	13
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			5,944	470,819	15,291	4,806	490,916	454,573	36,343
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,491	40	13	4,544	4,208	336
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 547,665	100%	\$ 5,944	\$ 523,360	\$ 18,493	\$ 5,812	\$ 547,665	\$ 507,121	\$ 40,544

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SKY HARBOR CARE CENTER

NPI:
1417928862

OSHPD Facility Number:
206364035

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. 47% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 46% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,915												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	433,474												
	Total Costs Allocable as Administration	440,389	47%											
167	CDPH Licensing Fees	26,588	3%											
168	Professional Liability Insurance	40,615	4%											
169	Quality Assurance Fees	437,087	46%											
174	Caregiver Training	0	0%											
	Total	944,679	100%						\$ 944,679					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 26,996	\$ 4,024	\$ 64,472	\$ 9,313	\$ 104,804	21,724	\$ 10,127	\$ 611	\$ 934	\$ 10,051	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	8,162	295,666	18,890	322,718	66,894	31,184	1,883	2,876	30,951	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,851	142,378	11,228	158,457	32,845	15,312	924	1,412	15,197	0
083	Speech Pathology			0	3,724	6,044	8,619	18,387	3,811	1,777	107	164	1,763	0
085	Pharmacy			0	0	126,617	0	126,617	26,245	12,235	739	1,128	12,143	0
090	Laboratory			0	0	15,522	0	15,522	3,217	1,500	91	138	1,489	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	32,665	0	32,665	6,771	3,156	191	291	3,133	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,209,032	558,681	529,852	470,819	3,768,384	781,118	364,141	21,985	33,583	361,410	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	1,941	3,470	4,491	9,902	2,053	957	58	88	950	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 944,679		\$ 2,236,028	\$ 581,383	\$ 1,216,686	\$ 523,360	\$ 4,557,457	\$ 944,679					
	Total Administrative Costs							\$ 944,679		\$ 440,389	\$ 26,588	\$ 40,615	\$ 437,087	\$ 0
	Unit Cost Multiplier							0.20728206						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 86,619	\$ 23,421	\$ 24,305	\$ 134,345						
	TOTAL FACILITY COSTS							\$ 5,636,481						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SKY HARBOR CARE CENTER

NPI:
1417928862

OSHPD Facility Number:
206364035

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 10)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	Laundry (LBS) 60 (Adj 11)	Dietary (MEALS) 65 (Adj 12)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	422	422	422							
065	Dietary	1,231	1,231	1,231							
155	Social Services	63	63	63							
160	Activities										
165	Administration	560	560	560							
166	Medical Records	176	176	176							
170	Inservice Education - Nursing	180	180	180							
	ANCILLARY SERVICES										
075	Patient Supplies	282	282	282						104,804	104,804
077	Specialized Support Surfaces									0	0
080	Physical Therapy	572	572	572						322,718	322,718
081	Respiratory Therapy									0	0
082	Occupational Therapy	340	340	340						158,457	158,457
083	Speech Pathology	261	261	261						18,387	18,387
085	Pharmacy									126,617	126,617
090	Laboratory									15,522	15,522
095	Home Health Services									0	0
100	Other Ancillary Services									32,665	32,665
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,361	12,361	12,361	165,890	87,222	2,108,558	2,108,558	2,108,558	3,768,384	3,768,384
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	136	136	136						9,902	9,902
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,584	16,584	16,584	165,890	87,222	2,108,558	2,108,558	2,108,558	4,557,457	4,557,457
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 95,587 0.045332877	\$ 67,427 0.031977778			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 120,101 7.24195007	\$ 116,537 7.02704414	\$ 29,996 0.18081569	\$ 238,759 2.73737282	\$ 899 0.00042633	\$ - 0.00000000	\$ 112,648 0.05342439	\$ 7,991 0.00175331	\$ 78,628 0.01725268
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 190,783 11.50404004	\$ 26,563 1.60172455	\$ 53,567 0.32290453	\$ 224,387 2.57259861	\$ 16,932 0.00802997	\$ 3,094 0.00146735	\$ 7,332 0.00347728	\$ 7,339 0.00161038	\$ 16,082 0.00352864
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 547,665 33.02369754	\$ - 0.00000000	\$ - 0.00000000	\$ 13,936 0.08400748	\$ 40,652 0.46607704	\$ 2,080 0.00098669	\$ - 0.00000000	\$ 5,944 0.00281911	\$ 18,493 0.00405781	\$ 5,812 0.00127531

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility Number:
206364035

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 97,757	\$ 0	\$ 97,757	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,176	(1,833)	22,344	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	187,433	3,350	190,783	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 309,366	\$ 1,518	\$ 310,884	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 94,856	\$ 0	\$ 94,856	(Sch 3)
010	.20-.39	Fringe Benefits	6300	22,578	(898)	21,681	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,563	0	26,563	(Sch 4)
010		Housekeeping - Total	6300	\$ 143,997	\$ (898)	\$ 143,100	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	8,702	0	8,702	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	462,380	36,039	498,419	(Sch 5)
040		Property Taxes	7300	40,544	0	40,544	(Sch 5)
045		Property Insurance	7400	6,915	0	6,915	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	5,350	(5,350)	0	(Sch 6)
057		Subtotal 005 - 055		\$ 977,254	\$ 31,309	\$ 1,008,563	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 19,514	\$ 0	\$ 19,514	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,662	(202)	4,460	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	48,036	0	48,036	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 72,212	\$ (202)	\$ 72,010	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 180,043	\$ 0	\$ 180,043	(Sch 3)
065	.20-.39	Fringe Benefits	6500	46,932	(5,781)	41,151	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	203,267	4,987	208,254	(Sch 4)
065		Dietary - Total	6500	\$ 430,242	\$ (794)	\$ 429,448	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 21,974	\$ 0	\$ 21,974	(Sch 2)
075	.20-.39	Fringe Benefits	8100	5,818	(796)	5,022	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	60,776	0	60,776	(Sch 4)
075		Patient Supplies - Total	8100	\$ 88,568	\$ (796)	\$ 87,772	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility Number:
206364035

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$	0	\$ 0 (Sch 2)
080	.20-.39	Fringe Benefits	8200			0	0 (Sch 2)
080	.79	Agency Staff	8200			0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200	288,170		0	288,170 (Sch 4)
080		Physical Therapy - Total	8200	\$ 288,170	\$	0	\$ 288,170
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	137,922		0	137,922 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 137,922	\$	0	\$ 137,922
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	2,623		0	2,623 (Sch 4)
083		Speech Pathology - Total	8280	\$ 2,623	\$	0	\$ 2,623
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	126,617		0	126,617 (Sch 4)
085		Pharmacy - Total	8300	\$ 126,617	\$	0	\$ 126,617
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	15,522		0	15,522 (Sch 4)
090		Laboratory - Total	8400	\$ 15,522	\$	0	\$ 15,522
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	36,015	(3,350)		32,665 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 36,015	\$ (3,350)	\$	\$ 32,665

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility Number:
206364035

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 695,437	\$ (4,146)	\$ 691,291	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,665,377	\$ 0	\$ 1,665,377	(Sch 2)
105	.20-.39	Fringe Benefits	6110	381,567	(926)	380,641	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	67,527	(4,987)	62,540	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,114,471	\$ (5,913)	\$ 2,108,558	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility Number:
206364035

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	1,688	0	1,688
140		Beauty and Barber - Total	8900	\$ 1,688	\$ 0	\$ 1,688
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,116,159	\$ (5,913)	\$ 2,110,246
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 77,804	\$ 0	\$ 77,804
155	.20-.39	Fringe Benefits	6600	20,921	(3,138)	17,783
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	23,356	(7,250)	16,106
155		Social Services - Total	6600	\$ 122,081	\$ (10,388)	\$ 111,693

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SKY HARBOR CARE CENTER

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

NPI:
1417928862

OSHPD Facility Number:
206364035

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 54,882	\$ 0	\$ 54,882	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,453	(1,908)	12,545	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,094	0	3,094	(Sch 4)
160		Activities - Total	6700	\$ 72,429	\$ (1,908)	\$ 70,521	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 247,874	\$ 0	\$ 247,874	(Sch 6)
165	.20-.39	Fringe Benefits	6900	44,544	12,110	56,654	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	170,442	(41,496)	128,946	(Sch 6)
165		Administration - Total	6900	\$ 462,860	\$ (29,386)	\$ 433,474	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 61,956	\$ 0	\$ 61,956	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,134	3,027	14,161	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,775	0	13,775	(Sch 4)
166		Medical Records - Total	6900	\$ 86,865	\$ 3,027	\$ 89,892	
167		CDPH Licensing Fees	6900	\$ 26,588	\$ 0	\$ 26,588	(Sch 6)
168		Professional Liability Insurance	6900	\$ 43,525	\$ (2,910)	\$ 40,615	(Sch 6)
169		Quality Assurance Fees	6900	\$ 437,087	\$ 0	\$ 437,087	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 89,601	\$ 0	\$ 89,601	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,135	344	20,479	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,973	0	4,973	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 114,709	\$ 344	\$ 115,053	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 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		\$ 1,366,144	\$ (41,221)	\$ 1,324,923	
200		Total		\$ 5,657,448	\$ (20,967)	\$ 5,636,481	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900	\$ 0		\$ 34,435
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SKY HARBOR CARE CENTER

NPI:
1417928862

OSHPD Facility Number:
206364035

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

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 8	AUDIT ADJ 9
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(2,910)			(2,910)				
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	344				344			
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$20,967)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,350)</u>	<u>(7,250)</u>	<u>(8,367)</u>
			(To Sch 8)							

Provider Name							Fiscal Period	NPI	Adjustments	
SKY HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1417928862	16	
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				
MEMORANDUM ADJUSTMENT										
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$34,435	\$34,435

Provider Name							Fiscal Period	NPI	Adjustments		
SKY HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1417928862	16		
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					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$187,433	\$3,350	\$190,783	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	36,015	(3,350)	32,665	
							To reclassify reported expenses to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$462,380	\$36,039	\$498,419	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	170,442	(36,039)	134,403 *	
							To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$203,267	\$4,987	\$208,254	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	67,527	(4,987)	62,540	
							To reclassify dietary expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$134,403	\$2,910	\$137,313 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	43,525	(2,910)	40,615	
							To reclassify other insurance and finance charges to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

Provider Name							Fiscal Period	NPI	Adjustments	
SKY HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1417928862	16	
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				
RECLASSIFICATIONS OF REPORTED COSTS										
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$24,176	(\$1,833)	\$22,344
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	22,578	(898)	21,681
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	4,662	(202)	4,460
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	46,932	(5,781)	41,151
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	5,818	(796)	5,022
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	381,567	(926)	380,641
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	20,921	(3,138)	17,783
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	14,453	(1,908)	12,545
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	44,544	12,110	56,654
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	11,134	3,027	14,161
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	20,135	344	20,479
							To reclassify employee benefits for proper cost allocation and to agree with the provider's records.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	NPI	Adjustments		
SKY HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1417928862	16		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	055	4	8A-1	055	4	Interest - Other To eliminate other interest expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$5,350	(\$5,350)	\$0	
8	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate medical transportation expense not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300 and 2304 CCR, Title 22, Sections 51511, 51123(b) and 51323	\$23,356	(\$7,250)	\$16,106	
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the James W. Braswell Management Services Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$137,313	(\$8,367)	\$128,946	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
SKY HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1417928862	16		
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 STATISTICS											
10	10.7	060	1,2,3	7	060		Laundry and Linen (Square Feet)	0	422	422	
	10.7	065	1,2,3	7	065		Dietary	0	1,231	1,231	
	10.7	075	1,2,3	7	075		Patient Supplies	0	282	282	
	10.7	080	1,2,3	7	080		Physical Therapy	0	572	572	
	10.7	082	1,2,3	7	082		Occupational Therapy	0	340	340	
	10.7	083	1,2,3	7	083		Speech Pathology	0	261	261	
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	12,361	12,361	
	10.7	140	1,2,3	7	140		Beauty and Barber	0	136	136	
	10.7	155	1,2,3	7	155		Social Services	0	63	63	
	10.7	165	1,2,3	7	165		Administration	0	560	560	
	10.7	166	1,2,3	7	166		Medical Records	0	176	176	
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	180	180	
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	16,584	16,584	
							To establish square footage statistics to agree with the prior year audit report.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
11	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	165,890	165,890	
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	165,890	165,890	
							To establish pounds of linen statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
12	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	87,222	87,222	
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	87,222	87,222	
							To establish meals served statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	NPI	Adjustments	
SKY HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1417928862	16	
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										
13	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 October 31, 2013 Report Date: November 4, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	19,348	(129)	19,219
14	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	182	182

Provider Name							Fiscal Period	NPI	Adjustments	
SKY HARBOR CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1417928862	16	
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 OTHER MATTERS										
	Not Reported			1	14	Overpayments	\$0			
15						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		\$15,306		
16						To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		<u>10,271</u> \$25,577	\$25,577	\$25,577