

**REPORT
ON THE
HOME OFFICE AUDIT**

**UNITED HEALTH CENTERS
PARLIER, CALIFORNIA**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Brian Emo**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 14, 2014

Colleen Curtis, CEO
United Health Centers of the San Joaquin Valley
650 South Zediker
P.O. Box 790
Parlier, CA 93648

UNITED HEALTH CENTERS
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2012. 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 Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Colleen Curtis
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

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**SUMMARY OF AUDITED HOME OFFICE COSTS
TO HEALTH CARE FACILITIES**

HOME OFFICE NAME:
UNITED HEALTH CENTERS

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

| | | NPI NUMBER | FISCAL YEAR END | DIRECT COST 1 (Sch 2) | POOLED COST 2 (Sch 2) | AUDITED TOTAL (1+2) |
|--------------------------------------|-----------------|---------------|--------------------|------------------------------------|------------------------------------|-------------------------------|
| <u>HEALTH CARE FACILITIES</u> | | | | | | |
| 1. | UHC Parlier | 1801878350 | 12/31/2012 | \$0 | \$1,970,510 | \$1,970,510 |
| 2. | UHC Earlimart | 1417939968 | 12/31/2012 | 0 | 727,044 | 727,044 |
| 3. | UHC Huron | 1134101686 | 12/31/2012 | 0 | 587,156 | 587,156 |
| 4. | UHC Kerman | 1851373401 | 12/31/2012 | 0 | 1,265,110 | 1,265,110 |
| 5. | UHC Mendota | 1184606634 | 12/31/2012 | 0 | 1,229,379 | 1,229,379 |
| 6. | UHC Orange Cove | 1649252198 | 12/31/2012 | 0 | 1,055,886 | 1,055,886 |
| 7. | UHC Sanger | 1992787444 | 12/31/2012 | 0 | 561,188 | 561,188 |
| 8. | UHC Corcoran | 1558632570 | 12/31/2012 | 0 | 295,456 | 295,456 |
| 9. | | | | 0 | 0 | 0 |
| 10. | | | | 0 | 0 | 0 |
| 11. | | | | 0 | 0 | 0 |
| 12. | | | | 0 | 0 | 0 |
| 13. | | | | 0 | 0 | 0 |
| 14. | | | | 0 | 0 | 0 |
| 15. | | | | 0 | 0 | 0 |
| 16. | | | | 0 | 0 | 0 |
| 17. | | | | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 1 - 17) | | | | <u>\$0</u> | <u>\$7,691,730</u> | <u>\$7,691,730</u> |

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
UNITED HEALTH CENTERS

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

| | | NPI NUMBER | FISCAL YEAR END | REPORTED DIRECT COSTS 1 | AUDITED DIRECT COST 2 | VARIANCE (2-1) | REPORTED POOLED COST 4 | AUDITED POOLED COST 5 | VARIANCE (5-4) | |
|---------------------------------|-----------------|---------------------------------|-----------------|----------------------------|--------------------------|-------------------|---------------------------|--------------------------|-------------------|--|
| | | <u>HEALTH CARE FACILITIES</u> | | | (Sch 3) | | | (Sch 4) | | |
| 1. | UHC Parlier | 1801878350 | 12/31/12 | \$0 | \$0 | \$0 | \$2,588,711 | \$1,970,510 | (\$618,201) | |
| 2. | UHC Earlimart | 1417939968 | 12/31/12 | 0 | 0 | 0 | 952,384 | 727,044 | (225,340) | |
| 3. | UHC Huron | 1134101686 | 12/31/12 | 0 | 0 | 0 | 799,693 | 587,156 | (212,537) | |
| 4. | UHC Kerman | 1851373401 | 12/31/12 | 0 | 0 | 0 | 1,662,733 | 1,265,110 | (397,623) | |
| 5. | UHC Mendota | 1184606634 | 12/31/12 | 0 | 0 | 0 | 1,680,430 | 1,229,379 | (451,051) | |
| 6. | UHC Orange Cove | 1649252198 | 12/31/12 | 0 | 0 | 0 | 1,391,027 | 1,055,886 | (335,141) | |
| 7. | UHC Sanger | 1992787444 | 12/31/12 | 0 | 0 | 0 | 760,613 | 561,188 | (199,425) | |
| 8. | UHC Corcoran | 1558632570 | 12/31/12 | | 0 | 0 | 382,601 | 295,456 | (87,145) | |
| 9. | | | | | 0 | 0 | | 0 | 0 | |
| 10. | | | | | 0 | 0 | | 0 | 0 | |
| 11. | | | | | 0 | 0 | | 0 | 0 | |
| 12. | | | | | 0 | 0 | | 0 | 0 | |
| 13. | | | | | 0 | 0 | | 0 | 0 | |
| 14. | | | | | 0 | 0 | | 0 | 0 | |
| 15. | | | | | 0 | 0 | | 0 | 0 | |
| 16. | | | | | 0 | 0 | | 0 | 0 | |
| 17. | | | | | 0 | 0 | | 0 | 0 | |
| SUBTOTAL (SUM OF LINES 1 - 17) | | | | \$0 | \$0 | \$0 | \$10,218,192 | \$7,691,730 | (\$2,526,463) | |
| | | | | (To Sch 1) | | | (To Sch 1) | | | |
| | | <u>NONREIMBURSABLE ACTIVITY</u> | | | | | | | | |
| 18. | Marketing | N/A | 12/31/12 | \$0 | \$0 | \$0 | \$0 | \$391,972 | \$391,972 | |
| 19. | WIC | N/A | 12/31/12 | 0 | 0 | 0 | 0 | 1,138,882 | 1,138,882 | |
| 20. | Health Fairs | N/A | 12/31/12 | | 0 | 0 | 1,487 | 0 | (1,487) | |
| 21. | | | | | 0 | 0 | | 0 | 0 | |
| 22. | | | | | 0 | 0 | | 0 | 0 | |
| 23. | | | | | 0 | 0 | | 0 | 0 | |
| 24. | | | | | 0 | 0 | | 0 | 0 | |
| 25. | | | | | 0 | 0 | | 0 | 0 | |
| SUBTOTAL (SUM OF LINES 18 - 25) | | | | \$0 | \$0 | \$0 | \$1,487 | \$1,530,854 | \$1,529,367 | |
| GRAND TOTAL | | | | \$0 | \$0 | \$0 | \$10,219,679 | \$9,222,584 | (\$997,096) | |

SUMMARY ALLOCATION OF DIRECT HOME OFFICE COSTS

HOME OFFICE NAME:
UNITED HEALTH CENTERS

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

| <u>HEALTH CARE FACILITIES</u> | | NPI NUMBER | HEALTH CARE COST 1 (Sch 6-1) | FACILITY COST 2 (Sch 6-2) | ADMINISTRATIVE COSTS 3 (Sch 6-3) | NONREIMBURSABLE COSTS 3 (Sch 6-4) | AUDITED TOTAL (1:4) |
|---------------------------------|-----------------|---------------|---------------------------------------|------------------------------------|---|--|---------------------------|
| 1. | UHC Parlier | 1801878350 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2. | UHC Earlimart | 1417939968 | 0 | 0 | 0 | 0 | 0 |
| 3. | UHC Huron | 1134101686 | 0 | 0 | 0 | 0 | 0 |
| 4. | UHC Kerman | 1851373401 | 0 | 0 | 0 | 0 | 0 |
| 5. | UHC Mendota | 1184606634 | 0 | 0 | 0 | 0 | 0 |
| 6. | UHC Orange Cove | 1649252198 | 0 | 0 | 0 | 0 | 0 |
| 7. | UHC Sanger | 1992787444 | 0 | 0 | 0 | 0 | 0 |
| 8. | UHC Corcoran | | 0 | 0 | 0 | 0 | 0 |
| 9. | | | 0 | 0 | 0 | 0 | 0 |
| 10. | | | 0 | 0 | 0 | 0 | 0 |
| 11. | | | 0 | 0 | 0 | 0 | 0 |
| 12. | | | 0 | 0 | 0 | 0 | 0 |
| 13. | | | 0 | 0 | 0 | 0 | 0 |
| 14. | | | 0 | 0 | 0 | 0 | 0 |
| 15. | | | 0 | 0 | 0 | 0 | 0 |
| 16. | | | 0 | 0 | 0 | 0 | 0 |
| 17. | | | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 1 - 17) | | | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>NONREIMBURSABLE ACTIVITY</u> | | | | | | | |
| 18. | Marketing | N/A | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19. | WIC | N/A | 0 | 0 | 0 | 0 | 0 |
| 20. | Health Fairs | N/A | 0 | 0 | 0 | 0 | 0 |
| 21. | | | 0 | 0 | 0 | 0 | 0 |
| 22. | | | 0 | 0 | 0 | 0 | 0 |
| 23. | | | 0 | 0 | 0 | 0 | 0 |
| 24. | | | 0 | 0 | 0 | 0 | 0 |
| 25. | | | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 18 - 25) | | | \$0 | \$0 | \$0 | \$0 | \$0 |
| GRAND TOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 |

(To Sch 2)

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
UNITED HEALTH CENTERSFISCAL PERIOD ENDED:
DECEMBER 31, 2012

| <u>HEALTH CARE FACILITIES</u> | | NPI NUMBER | HEALTHCARE COST 1 | FACILITY COST 2 | ADMINISTRATIVE COST 3 | NONREIMBURSABLE COST 4 | TOTAL POOLED (1:4) |
|--|-----------------|-----------------------|----------------------------------|--------------------------------|--------------------------------------|---------------------------------------|-----------------------------------|
| 1. | UHC Parlier | 1801878350 | \$81,669 | \$462,293 | \$1,426,549 | | \$1,970,510 |
| 2. | UHC Earlimart | 1417939968 | 20,047 | 230,559 | 476,438 | | 727,044 |
| 3. | UHC Huron | 1134101686 | 21,245 | 146,349 | 419,562 | | 587,156 |
| 4. | UHC Kerman | 1851373401 | 51,462 | 396,214 | 817,435 | | 1,265,110 |
| 5. | UHC Mendota | 1184606634 | 58,003 | 362,695 | 808,681 | | 1,229,379 |
| 6. | UHC Orange Cove | 1649252198 | 34,726 | 320,492 | 700,667 | | 1,055,886 |
| 7. | UHC Sanger | 1992787444 | 36,673 | 132,768 | 391,747 | | 561,188 |
| 8. | UHC Corcoran | 1558632570 | 6,659 | 102,427 | 186,370 | | 295,456 |
| 9. | | | 0 | 0 | 0 | | 0 |
| 10. | | | 0 | 0 | 0 | | 0 |
| 11. | | | 0 | 0 | 0 | | 0 |
| 12. | | | 0 | 0 | 0 | | 0 |
| 13. | | | 0 | 0 | 0 | | 0 |
| 14. | | | 0 | 0 | 0 | | 0 |
| 15. | | | 0 | 0 | 0 | | 0 |
| 16. | | | 0 | 0 | 0 | | 0 |
| 17. | | | 0 | 0 | 0 | | 0 |
| SUBTOTAL (SUM OF LINES 1 - 17) | | | \$310,484 | \$2,153,796 | \$5,227,449 | | \$7,691,730 |
| <u>NONREIMBURSABLE ACTIVITY</u> | | | | | | | |
| 18. | Marketing | N/A | \$0 | \$5,311 | \$72,960 | \$313,701 | \$391,972 |
| 19. | WIC | N/A | 0 | 54,152 | 1,084,730 | 0 | 1,138,882 |
| 20. | Health Fairs | N/A | 0 | 0 | 0 | 0 | 0 |
| 21. | | | 0 | 0 | 0 | 0 | 0 |
| 22. | | | 0 | 0 | 0 | 0 | 0 |
| 23. | | | 0 | 0 | 0 | 0 | 0 |
| 24. | | | 0 | 0 | 0 | 0 | 0 |
| 25. | | | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 18 - 25) | | | \$0 | \$59,463 | \$1,157,691 | \$313,701 | \$1,530,854 |
| GRAND TOTAL | | | \$310,484 | \$2,213,259 | \$6,385,140 | \$313,701 | \$9,222,584 |

(To Sch 2)

**POOLED ALLOCATION OF HOME OFFICE COST TO CHAIN COMPONENTS
STATISTICS**

**HOME OFFICE NAME:
UNITED HEALTH CENTERS**

**FISCAL PERIOD ENDED:
DECEMBER 31, 2012**

| | NPI NUMBER | HEALTHCARE COST | FACILITY COST | ADMINISTRATIVE COST | |
|--|-----------------|-------------------------------------|---|-------------------------------------|--------------------|
| | | (Med Staff Salary) 1 (Adj) | (Square Footage) 2 (Adjs 10 , 12) | (Accumulated Cost) 3 (Adj) | |
| <u>HEALTH CARE FACILITIES</u> | | | | | |
| 1. | UHC Parlier | 1801878350 | 1,780,767 | 21,240 | 6,142,794 |
| 2. | UHC Earlimart | 1417939968 | 437,109 | 10,593 | 2,051,569 |
| 3. | UHC Huron | 1134101686 | 463,240 | 6,724 | 1,806,657 |
| 4. | UHC Kerman | 1851373401 | 1,122,115 | 18,204 | 3,519,917 |
| 5. | UHC Mendota | 1184606634 | 1,264,727 | 16,664 | 3,482,224 |
| 6. | UHC Orange Cove | 1649252198 | 757,189 | 14,725 | 3,017,110 |
| 7. | UHC Sanger | 1992787444 | 799,650 | 6,100 | 1,686,883 |
| 8. | UHC Corcoran | 1558632570 | 145,193 | 4,706 | 802,521 |
| 9. | | | | | |
| 10. | | | | | |
| 11. | | | | | |
| 12. | | | | | |
| 13. | | | | | |
| 14. | | | | | |
| 15. | | | | | |
| 16. | | | | | |
| 17. | | | | | |
| SUBTOTAL (SUM OF LINES 1 - 17) | | | 6,769,990 | 98,956 | 22,509,675 |
| <u>NONREIMBURSABLE ACTIVITY</u> | | | | | |
| | | | (Adj) | (Adjs 9, 10) | (Adj 9, 11) |
| 18. | Marketing | N/A | | 244 | 314,170 |
| 19. | WIC | N/A | | 2,488 | 4,670,907 |
| 20. | Health Fairs | N/A | | | |
| 21. | | | | | |
| 22. | | | | | |
| 23. | | | | | |
| 24. | | | | | |
| 25. | | | | | |
| SUBTOTAL (SUM OF LINES 18 - 25) | | | 0 | 2,732 | 4,985,077 |
| GRAND TOTAL | | | 6,769,990 | 101,688 | 27,494,752 |
| TOTAL STATISTICS | | | 6,769,990 | 101,688 | 27,494,752 |
| COST TO BE ALLOCATED (From Sch 7) | | | \$310,484 | \$2,213,259 | \$6,385,140 |
| UNIT COST MULTIPLIER | | | 0.045862 | 21.765194 | 0.232231 |

DIRECT ALLOCATION OF HEALTH COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
UNITED HEALTH CENTERS

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

| <u>HEALTH CARE FACILITIES</u> | | NPI NUMBER | REPORTED TOTAL | Malpractice Insurance 1.00 (Adj) | Medical Director Salary 2.00 (Adj) | Medical Director Fringe Benefits 3.00 (Adj) | Other (Specify) 4.00 (Adj) | (Adj) | (Adj) | AUDITED TOTAL |
|--|-----------------|------------|----------------|---|---|--|-----------------------------------|------------|------------|---------------|
| 1. | UHC Parlier | 1801878350 | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| 2. | UHC Earlimart | 1417939968 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. | UHC Huron | 1134101686 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. | UHC Kerman | 1851373401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | UHC Mendota | 1184606634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. | UHC Orange Cove | 1649252198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. | UHC Sanger | 1992787444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | UHC Corcoran | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 1 - 17) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>NONREIMBURSABLE ACTIVITY</u> | | | | | | | | | | |
| 18. | Marketing | N/A | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19. | WIC | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20. | Health Fairs | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 18 - 25) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GRAND TOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

(To Sch 3)

DIRECT ALLOCATION OF FACILITY COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
UNITED HEALTH CENTERS

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

| <u>HEALTH CARE FACILITIES</u> | | NPI NUMBER | REPORTED TOTAL | Depreciation Buidling 8.00 (Adj) | Depreciation Eq;uipment 9.00 (Adj) | Taxes and Licenses 15.00 (Adj) | Plant Operations 18.00 (Adj) | Maintenance 19.00 (Adj) | | AUDITED TOTAL |
|---------------------------------|-----------------|------------|----------------|---|---|---------------------------------------|-------------------------------------|--------------------------------|------------|---------------|
| 1. | UHC Parlier | 1801878350 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2. | UHC Earlimart | 1417939968 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. | UHC Huron | 1134101686 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. | UHC Kerman | 1851373401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | UHC Mendota | 1184606634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. | UHC Orange Cove | 1649252198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. | UHC Sanger | 1992787444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | UHC Corcoran | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 1 - 17) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>NONREIMBURSABLE ACTIVITY</u> | | | | | | | | | | |
| 18. | Marketing | N/A | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19. | WIC | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20. | Health Fairs | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 18 - 25) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GRAND TOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

(To Sch 3)

DIRECT ALLOCATION OF ADMINISTRATIVE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
UNITED HEALTH CENTERS

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

| <u>HEALTH CARE FACILITIES</u> | | NPI NUMBER | REPORTED TOTAL | Salaries Officers & CEO 23.00 (Adj) | Salaries Others 24.00 (Adj) | Payroll Taxes 25.00 (Adj) | Telephone 29.00 (Adj) | Office Supplies 30.00 (Adj) | Reproduction 34.00 (Adj) | AUDITED TOTAL |
|---------------------------------|-----------------|------------|----------------|--|------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------|---------------|
| 1. | UHC Parlier | 1801878350 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2. | UHC Earlimart | 1417939968 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. | UHC Huron | 1134101686 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. | UHC Kerman | 1851373401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | UHC Mendota | 1184606634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. | UHC Orange Cove | 1649252198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. | UHC Sanger | 1992787444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | UHC Corcoran | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 1 - 17) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>NONREIMBURSABLE ACTIVITY</u> | | | | | | | | | | |
| 18. | Marketing | N/A | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19. | WIC | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20. | Health Fairs | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 18 - 25) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GRAND TOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

(To Sch 3)

DIRECT ALLOCATION OF NONREIMBURSABLE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
UNITED HEALTH CENTERS

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

| | | NPI NUMBER | REPORTED TOTAL | Rent 39.00 (Adj) | Fund Raising 40.00 (Adj) | Health Promotions 41.00 (Adj) | Other Chain Components 42.00 (Adj) | 43.00 (Adj) | 43.00 (Adj) | AUDITED TOTAL |
|---------------------------------|-----------------|------------|----------------|-------------------------|---------------------------------|--------------------------------------|---|-----------------|-----------------|---------------|
| HEALTH CARE FACILITIES | | | | | | | | | | |
| 1. | UHC Parlier | 1801878350 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2. | UHC Earlimart | 1417939968 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. | UHC Huron | 1134101686 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. | UHC Kerman | 1851373401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | UHC Mendota | 1184606634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. | UHC Orange Cove | 1649252198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. | UHC Sanger | 1992787444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | UHC Corcoran | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 1 - 17) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NONREIMBURSABLE ACTIVITY | | | | | | | | | | |
| 18. | Marketing | N/A | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19. | WIC | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20. | Health Fairs | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL (SUM OF LINES 18 - 25) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GRAND TOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

(To Sch 3)

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
UNITED HEALTH CENTERSFISCAL PERIOD ENDED:
DECEMBER 31, 2012

| COST CENTER DESCRIPTION | REPORTED POOLED COST | ADJUSTMENT NUMBER(S) | ADJUSTMENT AMOUNT(S) | AUDITED POOLED COST | DIRECT ALLOCATION (Adj) |
|---|----------------------------|-------------------------|-------------------------|----------------------------------|--------------------------------|
| HEALTH CARE COST | | | | | |
| 1 00 Malpractice Insurance | \$43,056 | | | \$43,056 | |
| 2 00 Medical Director - Salary | 213,738 | | | 213,738 | |
| 3 00 Medical Director - Fringe Benefits | 54,725 | 5 | (\$1,035) | 53,690 | |
| 4 00 EMR Computer Costs | 199,337 | 7 | (199,337) | 0 | |
| 5 00 | | | | | |
| 6 00 | | | | | |
| 7 00 Subtotal - Health Care Cost | <u>\$510,856</u> | | <u>(\$200,372)</u> | <u>\$310,484</u> (To Sch 4) | <u>\$0</u> (To Sch 6-1) |
| FACILITY COST | | | | | |
| 8 00 Depreciation - Building | \$1,291,209 | | | \$1,291,209 | |
| 9 00 Depreciation - Equipment | 0 | 8 | 118,137 | 118,137 | |
| 10 00 Other Depreciation and Amortization | 24,477 | | | 24,477 | |
| 11 00 Leases and Rentals - Building | 960 | | | 960 | |
| 12 00 Leases and Rentals - Equipment | 98,555 | | | 98,555 | |
| 13 00 Interest - Mortgages | 442,333 | | | 442,333 | |
| 14.00 Interest - Other | 2,081 | 4 | (1,995) | 86 | |
| 15 00 Taxes and Licenses | 71,903 | 1 | (107) | 71,796 | |
| 16.00 Utilities | 112,036 | | | 112,036 | |
| 17.00 General Insurance (Capital Related) | | | | 0 | |
| 18.00 Plant Operations | 26,475 | 1 | (1,484) | 24,991 | |
| 19.00 Maintenance | 29,875 | 1 | (1,196) | 28,679 | |
| 20.00 Other (Specify) | | | | 0 | |
| 21.00 | | | | 0 | |
| 22.00 Subtotal - Facility Cost | <u>\$2,099,904</u> | | <u>\$113,355</u> | <u>\$2,213,259</u> (To Sch 4) | <u>\$0</u> (To Sch 6-2) |
| ADMINISTRATIVE COST | | | | | |
| 23 00 Salaries - Officers and CEO | \$706,885 | | | \$706,885 | |
| 24 00 Salaries - Others | 3,464,488 | 1, 6, 7 | (291,703) | 3,172,785 | |
| 25 00 Payroll Taxes | 306,487 | 1, 6, 7 | (20,964) | 285,523 | |
| 26 00 Fringe Benefits | 812,725 | 1, 5, 6, 7 | (62,271) | 750,454 | |
| 27 00 Travel | 155,532 | 1, 7 | (23,355) | 132,177 | |
| 28.00 Legal and Accounting | 234,567 | | | 234,567 | |
| 29.00 Telephone | 47,080 | 1, 7 | (3,211) | 43,869 | |
| 30.00 Office Supplies | 136,714 | 1, 7 | (13,718) | 122,996 | |
| 31.00 Contracts Administration | 1,115,490 | 2, 7 | (663,587) | 451,903 | |
| 32.00 Data Processing | 67,521 | | | 67,521 | |
| 33.00 Outside Services | 82,387 | | | 82,387 | |
| 34.00 Reproduction | | | | 0 | |
| 35.00 Insurance (General Liability and Umbrella) | 139,858 | | | 139,858 | |
| 36.00 Travel, Recruiting, Postage, Training & Oth | 337,698 | 1, 3, 7 | (143,483) | 194,215 | |
| 37 00 Other (Specify) | | | | 0 | |
| 38 00 Subtotal - Administrative Cost | <u>\$7,607,432</u> | | <u>(\$1,222,292)</u> | <u>\$6,385,140</u> (To Sch 4) | <u>\$0</u> (To Sch 6-3) |
| TOTAL ALLOWABLE EXPENSES | <u>\$10,218,192</u> | | <u>(\$1,309,309)</u> | <u>\$8,908,883</u> | <u>\$0</u> |
| NONREIMBURSABLE COST | | | | | |
| 39 00 Marketing | \$0 | 1, 5 | \$313,701 | \$313,701 | |
| 40 00 WIC | | | | 0 | |
| 41 00 Other - Heal h Fairs | 1,487 | 1 | (1,487) | 0 | |
| 42 00 Other Chain Components (specify) | | | | 0 | |
| 43 00 Subtotal - Nonreimbursable Cost | <u>\$1,487</u> | | <u>\$312,214</u> | <u>\$313,701</u> (To Sch 4) | <u>\$0</u> (To Sch 6-4) |
| TOTAL EXPENSES | <u>\$10,219,679</u> | | <u>(\$997,095)</u> | <u>\$9,222,584</u> | <u>\$0</u> |

| Provider Name | | | Fiscal Period | | | | Provider NPI | | Adjustments | |
|---|--------------|--------------|---|--|---|----|-----------------------------------|---------------------|-------------|--------------|
| UNITED HEALTH CENTERS | | | JANUARY 1, 2012 THROUGH DECEMBER 31, 2012 | | | | N/A | | 12 | |
| Report References | | | Explanation of Audit Adjustments | | | | As Reported | Increase (Decrease) | As Adjusted | |
| Adj. No. | Audit Report | Work Sheet | | | | | | | | Part |
| ADJUSTMENTS TO REPORTED STATISTICS | | | | | | | | | | |
| 9 | 5 | Not Reported | | | | | Marketing (Square Footage) | 0 | 244 | 244 |
| | 5 | Not Reported | | | | | Marketing (Accumulated Cost) | 0 | 314,170 | 314,170 |
| | N/A | 5B | | | 2 | 45 | Total Statistics - Facility Costs | 98,406 | 244 | 98,650 * |
| | N/A | 5B | | | 3 | 45 | Total Statistics - Administrative | 22,509,675 | 314,170 | 22,823,845 * |
| To establish allocation statistics for marketing as a nonreimbursable cost center in conjunction with adjustment 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2150, 2150.3A, 2300 and 2304 | | | | | | | | | | |
| 10 | 5 | 5A | | | 2 | 7 | Huron (Square Footage) | 7,224 | (500) | 6,724 |
| | 5 | Not Reported | | | | | WIC | 0 | 2,488 | 2,488 |
| | N/A | 5B | | | 2 | 45 | Total Statistics - Facility Costs | * 98,650 | 1,988 | 100,638 * |
| To adjust Huron's square footage to agree with the provider's records and to establish statistics for WIC as a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2150.3A, 2300 and 2304 | | | | | | | | | | |
| 11 | 5 | Not Reported | | | | | WIC (Accumulated Cost) | 0 | 4,670,907 | 4,670,907 |
| | N/A | 5B | | | 3 | 45 | Total Statistics - Administrative | * 22,823,845 | 4,670,907 | 27,494,752 |
| To establish statistics for WIC as a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2150.3A, 2300 and 2304 | | | | | | | | | | |
| 12 | 5 | 5A | | | 2 | 3 | UHC Parlier (Square Footage) | 17,728 | 3,512 | 21,240 |
| | 5 | 5A | | | 2 | 11 | UHC Mendota | 19,126 | (2,462) | 16,664 |
| | N/A | 5B | | | 2 | 45 | Total Statistics - Facility Costs | * 100,638 | 1,050 | 101,688 |
| To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304 and 2306 | | | | | | | | | | |

*Balance carried forward from prior/to subsequent adjustments