APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

KATHERINE HEALTHCARE
SALINAS, CALIFORNIA
PROVIDER NUMBER: ZZR05311J / NPI 1811945652

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Steven Gary
Audit Supervisor: Kelly Ostrom
Auditor: Jose A. Gotay

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

November 28, 2011

Terri L. Roche
Reimbursement Manager
Evergreen Healthcare Management, LLC
4601 NE 77th Avenue, Suite 300
Vancouver, WA 98662

In the Matter of:

PROVIDER: KATHERINE HEALTHCARE
PROVIDER NO. ZZR05311J / NPI 1811945652
FISCAL PERIOD ENDED DECEMBER 31, 2009
CASE NO. NF12-1209-337A-PW

Enclosed is the final cost per day in accordance with Office of Administrative Appeal's Report of Findings dated November 14, 2011, the cost per patient day in the above matter has been revised as follows:

SUMMARY OF REVISIONS

SKILLED NURSING FACILITY		
Audited Cost Per Day	$	218.16
Revision		0.37
Revised Cost Per Day	$	218.53

Enclosed are the revised schedules of audited costs per day. If you have any questions in regard to this revision, please contact Jose A. Gotay of my staff at (916) 650-6961.

Original Signed By

Steven Gary, Chief
Audits Section-Sacramento
Financial Audits Branch

Enclosure

cc: Audit Review and Analysis Section
Department of Health Care Services
M.S. 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Long Term Care System Development Unit
Department of Health Care Services
M.S. 4612
P.O. Box 997417
Sacramento, CA 95899-7417

Mark A. Johnson
Hooper, Lundy & Bookman, P.C.
101 W Broadway, Suite 1200
San Diego, CA 92101-3890

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
KATHERINE HEALTHCARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05311J

NPI:
1811945652

OSHPD Facility No.:
206270807

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 1,491,659	$ 1,491,659	$ 107.41
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 415,450	$ 415,450	$ 29.92
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 313,652	$ 313,652	$ 22.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 203,888	$ 203,888	$ 14.68
5	Property Taxes (Sch. 5, Ln. 105)	$ 4,698	$ 4,698	$ 0.34
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ 10,929	$ 10,929	$ 0.79
7	Liability Insurance (Sch. 6, Ln. 105)	$ 76,469	$ 76,469	$ 5.51
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 103,343	$ 103,343	$ 7.44
10	Cost of Administration (Sch. 6, Ln. 105)	$ 409,486	$ 414,617	$ 29.86
11	Cost of Routine Service/Revised Total Costs	$ 3,029,572	$ 3,034,703	$ 218.53
12	Total Patient Days (Rev)	13,887	13,887	
13	Cost Per Patient Day (Cost Divided by Days)	$ 218.16	$ 218.53	
14	Overpayments (Rev)	$ 0	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Rev)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Rev)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Rev)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Rev)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
KATHERINE HEALTHCARE

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05311J

NPI:
1811945652

OSHPD Facility No.:
206270807

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Rev)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Rev)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Rev)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility No.: 206270807

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 79,724	$ 79,724			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	62,738		$ 62,738		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	6,402	0	0	6,402	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	242,413	0	0	242,413	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	194,643	0	0	194,643	***
083	Speech Pathology	41,246	0	0	41,246	***
085	Pharmacy	105,680	0	0	105,680	***
090	Laboratory	14,154	0	0	14,154	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	38,424	0	0	38,424	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,349,197	79,724	62,738	1,491,659	*
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 - Pediatrics	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	680	0	0	680	
145	Other Nonreimbursable	95,248	0	0	95,248	
	TOTAL	$ 2,230,549	$ 79,724	$ 62,738	$ 2,230,549	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
KATHERINE HEALTHCARE	ZZR05311J	1811945652	206270807	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 44,970	$ 44,970											
010	Housekeeping	104,022	1,294	$ 105,316										
060	Laundry and Linen	15,078	1,808	4,359	$ 21,245									
065	Dietary	186,574	3,110	7,498	0	$ 197,181								
155	Social Services	N/A	4,832	11,650	0	0	$ 16,482							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	3,591	8,659	0	0	0	0		$ 12,250	$ 12,250			
166	Medical Records	35,799	543	1,309	0	0	0	0		37,650		$ 37,650		
170	Inservice Education - Nursing	49,815	0	0	0	0	0	0	$ 49,815					
	ANCILLARY SERVICES													
075	Patient Supplies		277	669	0	0	0	0	0	947	38	117	$ 1,101	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		612	1,476	0	0	0	0	0	2,088	977	3,001	6,066	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		612	1,476	0	0	0	0	0	2,088	790	2,427	5,305	***
083	Speech Pathology		408	984	0	0	0	0	0	1,392	180	554	2,126	***
085	Pharmacy		233	561	0	0	0	0	0	793	424	1,304	2,521	***
090	Laboratory		0	0	0	0	0	0	0	0	55	170	226	***
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	150	462	612	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		27,284	65,789	21,245	197,181	16,482	0	49,815	377,796	9,244	28,410	415,450	*
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 - Pediatrics		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		367	886	0	0	0	0	0	1,253	20	61	1,333	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	373	1,145	1,517	
	TOTAL	$ 436,258	$ 44,970	$ 105,316	$ 21,245	$ 197,181	$ 16,482	$ -	$ 49,815	$ 386,357	$ 12,250	$ 37,650	$ 436,258	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
KATHERINE HEALTHCARE	ZZR05311J	1811945652	206270807	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 132,121	$ 132,121											
010	Housekeeping	10,711	3,801	$ 14,512										
060	Laundry and Linen	5,375	5,311	601	$ 11,287									
065	Dietary	90,892	9,136	1,033	0	$ 101,061								
155	Social Services	0	14,195	1,605	0	0	$ 15,801							
160	Activities	1,820	0	0	0	0	0	$ 1,820						
165	Administration	N/A	10,550	1,193	0	0	0	0		$ 11,744	$ 11,744			
166	Medical Records	2,483	1,595	180	0	0	0	0		4,258		$ 4,258		
170	Inservice Education - Nursing	1,724	0	0	0	0	0	0	$ 1,724					
	ANCILLARY SERVICES													
075	Patient Supplies	0	815	92	0	0	0	0	0	907	36	13	$ 957	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	1,798	203	0	0	0	0	0	2,002	936	339	3,277	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	1,798	203	0	0	0	0	0	2,002	757	274	3,033	***
083	Speech Pathology	0	1,199	136	0	0	0	0	0	1,335	173	63	1,570	***
085	Pharmacy	0	683	77	0	0	0	0	0	761	407	147	1,315	***
090	Laboratory	0	0	0	0	0	0	0	0	0	53	19	72	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	144	52	196	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	80,660	80,160	9,065	11,287	101,061	15,801	1,820	1,724	301,577	8,861	3,213	313,652	*
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 - Pediatrics		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		1,079	122	0	0	0	0	0	1,201	19	7	1,227	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	357	129	487	
	TOTAL	$ 325,786	$ 132,121	$ 14,512	$ 11,287	$ 101,061	$ 15,801	$ 1,820	$ 1,724	$ 309,784	$ 11,744	$ 4,258	$ 325,786	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

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)	$ 221,783	98%							
	Property Tax (line 40)	5,110	2%	$ 226,893						
005	Plant Operations and Maintenance			11,956	$ 11,956					
010	Housekeeping			6,183	344	$ 6,527				
060	Laundry and Linen			8,640	481	270	$ 9,391			
065	Dietary			14,862	827	465	0	$ 16,154		
155	Social Services			23,093	1,285	722	0	0	$ 25,100	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			17,164	955	537	0	0	0	0
166	Medical Records			2,594	144	81	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,326	74	41	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,926	163	91	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,926	163	91	0	0	0	0
083	Speech Pathology			1,950	108	61	0	0	0	0
085	Pharmacy			1,112	62	35	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			130,405	7,254	4,077	9,391	16,154	25,100	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 - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,755	98	55	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 226,893	100%	$ 226,893	$ 11,956	$ 6,527	$ 9,391	$ 16,154	$ 25,100	$ -

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 98% Of Total	Property Tax 2% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 221,783	98%								
	Property Tax (line 40)	5,110	2%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 18,655	$ 18,655					
166	Medical Records				2,819		$ 2,819				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,442	58	9	$ 1,508	$ 1,474	$ 34	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	3,180	1,487	225	4,892	4,782	110	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	3,180	1,203	182	4,564	4,461	103	***
083	Speech Pathology			0	2,120	275	41	2,436	2,381	55	***
085	Pharmacy			0	1,208	646	98	1,952	1,908	44	***
090	Laboratory			0	0	84	13	97	95	2	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	229	35	263	258	6	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	192,381	14,077	2,128	208,585	203,888	4,698	*
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 - Pediatrics			0	0	0	0	0	0	0	**
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,908	30	5	1,942	1,899	44	
145	Other Nonreimbursable			0	0	567	86	653	638	15	
	TOTAL	$ 226,893	100%	$ -	$ 205,418	$ 18,655	$ 2,819	$ 226,893	$ 221,783	$ 5,110	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
KATHERINE HEALTHCARE	ZZR05311J	1811945652	206270807	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 68% of Total	DPH License Fees 2% of Total	Liability Insurance 13% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 13,715													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	535,755													
	Total Costs Allocable as Administration	549,470	68%												
167	DPH Licensing Fees	14,483	2%												
168	Liability Insurance	101,340	13%												
169	Quality Assurance Fees	136,955	17%												
174	Caregiver Training	0	0%												
	Total	802,248	100%						$ 802,248						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 6,402	$ 947	$ 907	$ 1,442	$ 9,698	2,484	$ 1,701	$ 45	$ 314	$ 424	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			242,413	2,088	2,002	3,180	249,683	63,953	43,802	1,155	8,079	10,918	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			194,643	2,088	2,002	3,180	201,913	51,717	35,422	934	6,533	8,829	0	***
083	Speech Pathology			41,246	1,392	1,335	2,120	46,092	11,806	8,086	213	1,491	2,015	0	***
085	Pharmacy			105,680	793	761	1,208	108,442	27,776	19,024	501	3,509	4,742	0	***
090	Laboratory			14,154	0	0	0	14,154	3,625	2,483	65	458	619	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			38,424	0	0	0	38,424	9,842	6,741	178	1,243	1,680	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,491,659	377,796	301,577	192,381	2,363,414	605,357	414,617	10,929	76,469	103,343	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 - Pediatrics			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			680	1,253	1,201	1,908	5,042	1,291	884	23	163	220	0	
145	Other Nonreimbursable			95,248	0	0	0	95,248	24,397	16,709	440	3,082	4,165	0	
	SUBTOTAL	$ 802,248		$ 2,230,549	$ 386,357	$ 309,784	$ 205,418	$ 3,132,109	$ 802,248						
	Total Administrative Costs							$ 802,248		$ 549,470	$ 14,483	$ 101,340	$ 136,955	$ -	
	Unit Cost Multiplier							0.25613665							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 49,901	$ 16,002	$ 18,655	$ 84,557							
	TOTAL FACILITY COSTS							$ 4,018,915							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
KATHERINE HEALTHCARE	ZZR05311J	1811945652	206270807	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	613									
010	Housekeeping	317	317								
060	Laundry and Linen	443	443	443							
065	Dietary	762	762	762							
155	Social Services	1,184	1,184	1,184							
160	Activities										
165	Administration	880	880	880							
166	Medical Records	133	133	133							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	68	68	68						9,698	9,698
077	Specialized Support Surfaces									0	0
080	Physical Therapy	150	150	150						249,683	249,683
081	Respiratory Therapy									0	0
082	Occupational Therapy	150	150	150						201,913	201,913
083	Speech Pathology	100	100	100						46,092	46,092
085	Pharmacy	57	57	57						108,442	108,442
090	Laboratory									14,154	14,154
095	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						38,424	38,424
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,686	6,686	6,686	86,010	41,340	1,429,857	1,429,857	1,429,857	2,363,414	2,363,414
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 - Pediatrics						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	90	90	90						5,042	5,042
145	Other Nonreimbursable									95,248	95,248
	TOTAL STATISTICS	11,633	11,020	10,703	86,010	41,340	1,429,857	1,429,857	1,429,857	3,132,109	3,132,109
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 79,724	$ 62,738			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.055756625	0.043877115			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 44,970	$ 105,316	$ 21,245	$ 197,181	$ 16,482	$ -	$ 49,815	$ 12,250	$ 37,650
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.08076225	9.83982076	0.24700405	4.76975047	0.01152701	0.00000000	0.03483915	0.00391114	0.01202079
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 132,121	$ 14,512	$ 11,287	$ 101,061	$ 15,801	$ 1,820	$ 1,724	$ 11,744	$ 4,258
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.98920145	1.35584199	0.13122723	2.44462804	0.01105043	0.00127286	0.00120572	0.00374943	0.00135943
	TOTAL CAPITAL COSTS - SCH. 5	$ 226,893	$ 11,956	$ 6,527	$ 9,391	$ 16,154	$ 25,100	$ -	$ -	$ 18,655	$ 2,819
	UNIT COST MULTIPLIER (CAPITAL COSTS)	19.50425514	1.08494632	0.60980817	0.10918685	0.39075098	0.01755394	0.00000000	0.00000000	0.00595609	0.00090018

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-2	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 34,905	$ 0	$ 34,905	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,065	0	10,065	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	132,121	0	132,121	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 177,091	$ 0	$ 177,091	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 80,739	$ 0	$ 80,739	(Sch 3)
010	.20-.39	Fringe Benefits	6300	23,283	0	23,283	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,711	0	10,711	(Sch 4)
010		Housekeeping - Total	6300	$ 114,733	$ 0	$ 114,733	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	65,306	0	65,306	(Sch 5)
025		Depreciation: Equipment	7140	19,111	0	19,111	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	137,366	0	137,366	(Sch 5)
040		Property Taxes	7300	5,110	0	5,110	(Sch 5)
045		Property Insurance	7400	13,715	0	13,715	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 532,432	$ 0	$ 532,432	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 11,702	$ 0	$ 11,702	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,376	0	3,376	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,375	0	5,375	(Sch 4)
060		Laundry and Linen - Total	6400	$ 20,453	$ 0	$ 20,453	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 144,813	$ 0	$ 144,813	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,761	0	41,761	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	90,892	0	90,892	(Sch 4)
065		Dietary - Total	6500	$ 277,466	$ 0	$ 277,466	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,402	0	6,402	
075		Patient Supplies - Total	8100	$ 6,402	$ 0	$ 6,402	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-2	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	242,413	0	242,413	
080		Physical Therapy - Total	8200	$ 242,413	$ 0	$ 242,413	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	194,643	0	194,643	
082		Occupational Therapy - Total	8250	$ 194,643	$ 0	$ 194,643	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	41,246	0	41,246	
083		Speech Pathology - Total	8280	$ 41,246	$ 0	$ 41,246	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	105,680	0	105,680	
085		Pharmacy - Total	8300	$ 105,680	$ 0	$ 105,680	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	14,154	0	14,154	
090		Laboratory - Total	8400	$ 14,154	$ 0	$ 14,154	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	38,424	0	38,424	
100		Other Ancillary Services - Total	8900	$ 38,424	$ 0	$ 38,424	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-2	AS REVISED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 642,962	$ 0	$ 642,962	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,047,207	$ 0	$ 1,047,207	(Sch 2)
105	.20-.39	Fringe Benefits	6110	301,990	0	301,990	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	80,660	0	80,660	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,429,857	$ 0	$ 1,429,857	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-2	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	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	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	680	0	680	
140		Beauty and Barber - Total	8900	$ 680	$ 0	$ 680	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	95,248	0	95,248	
145		Other Nonreimbursable - Total	9100	$ 95,248	$ 0	$ 95,248	(Sch 2)
146		**Subtotal 105 - 145**		$ 1,525,785	$ 0	$ 1,525,785	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 61,880	$ 0	$ 61,880	(Sch 2)
155	.20-.39	Fringe Benefits	6600	17,844	0	17,844	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 79,724	$ 0	$ 79,724	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-2	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 48,696	$ 0	$ 48,696	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,042	0	14,042	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,820	0	1,820	(Sch 4)
160		Activities - Total	6700	$ 64,558	$ 0	$ 64,558	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 157,498	$ 0	$ 157,498	(Sch 6)
165	.20-.39	Fringe Benefits	6900	56,760	0	56,760	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	314,697	6,800	321,497	(Sch 6)
165		Administration - Total	6900	$ 528,955	$ 6,800	$ 535,755	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 27,786	$ 0	$ 27,786	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	8,013	0	8,013	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	2,483	0	2,483	(Sch 4)
166		Medical Records - Total	6900	$ 38,282	$ 0	$ 38,282	
167		DPH Licensing Fees	6900	$ 14,483	$ 0	$ 14,483	(Sch 6)
168		Liability Insurance	6900	$ 101,340	$ 0	$ 101,340	(Sch 6)
169		Quality Assurance Fees	6900	$ 136,955	$ 0	$ 136,955	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 38,664	$ 0	$ 38,664	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,151	0	11,151	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,724	0	1,724	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 51,539	$ 0	$ 51,539	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,015,836	$ 6,800	$ 1,022,636	
200		**Total**		**$ 4,014,934**	**$ 6,800**	**$ 4,021,734**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS ADJUSTED	MEMO REVISION	AS REVISED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 34,905	$	$ 34,905
005	2	Fringe Benefits		10,065		10,065
005	3	Agency Staff				0
005	4	Other - Nonlabor		132,121		132,121
005	5	Plant Operations and Maintenance - Total		$ 177,091	$ 0	$ 177,091
010		Housekeeping				
010	1	Salaries and Wages		$ 80,739	$	$ 80,739
010	2	Fringe Benefits		23,283		23,283
010	3	Agency Staff				0
010	4	Other - Nonlabor		10,711		10,711
010	5	Housekeeping - Total		$ 114,733	$ 0	$ 114,733
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		65,306		65,306
025	4	Depreciation: Equipment		19,111		19,111
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		137,366		137,366
040	4	Property Taxes		5,110		5,110
045	4	Property Insurance		13,715		13,715
050	4	Interest-Property, Plant, and Equipment		0		0
055	4	Interest-Other		0		0
		Subtotal 005 - 055		532,432	0	532,432
060		Laundry and Linen				
060	1	Salaries and Wages		$ 11,702	$	$ 11,702
060	2	Fringe Benefits		3,376		3,376
060	3	Agency Staff		0		0
060	4	Other - Nonlabor		5,375		5,375
060	5	Laundry and Linen - Total		$ 20,453	$ 0	$ 20,453
065		Dietary				
065	1	Salaries and Wages		$ 144,813	$	$ 144,813
065	2	Fringe Benefits		41,761		41,761
065	3	Agency Staff		0		0
065	4	Other - Nonlabor		90,892		90,892
065	5	Dietary - Total		$ 277,466	$ 0	$ 277,466
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		6,402		6,402
075	5	Patient Supplies - Total		$ 6,402	$ 0	$ 6,402
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS ADJUSTED	MEMO REVISION	AS REVISED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		242,413		242,413
080	5	Physical Therapy - Total		$ 242,413	$ 0	$ 242,413
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		194,643		194,643
082	5	Occupational Therapy - Total		$ 194,643	$ 0	$ 194,643
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		41,246		41,246
083	5	Speech Pathology - Total		$ 41,246	$ 0	$ 41,246
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		105,680		105,680
085	5	Pharmacy - Total		$ 105,680	$ 0	$ 105,680
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		14,154		14,154
090	5	Laboratory - Total		$ 14,154	$ 0	$ 14,154
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		38,424		38,424
100	5	Other Ancillary Services - Total		$ 38,424	$ 0	$ 38,424

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS ADJUSTED	MEMO REVISION	AS REVISED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 642,962	$ 0	$ 642,962
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,047,207	$	$ 1,047,207
105	2	Fringe Benefits		301,990		301,990
105	3	Agency Staff				0
105	4	Other - Nonlabor		80,660		80,660
105	5	Skilled Nursing Care - Total		$ 1,429,857	$ 0	$ 1,429,857
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS ADJUSTED	MEMO REVISION	AS REVISED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		680		680
140	5	Beauty and Barber - Total		$ 680	$ 0	$ 680
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor		95,248		95,248
145	5	Other Nonreimbursable - Total		$ 95,248	$ 0	$ 95,248
146		**Subtotal 105 - 145**		$ 1,525,785	$ 0	$ 1,525,785
155		Social Services				
155	1	Salaries and Wages		$ 61,880	$	$ 61,880
155	2	Fringe Benefits		17,844		17,844
155	3	Agency Staff				0
155	4	Other - Nonlabor		0		0
155	5	Social Services - Total		$ 79,724	$ 0	$ 79,724
160		Activities				
160	1	Salaries and Wages		$ 48,696	$	$ 48,696
160	2	Fringe Benefits		14,042		14,042
160	3	Agency Staff				0
160	4	Other - Nonlabor		1,820		1,820
160	5	Activities - Total		$ 64,558	$ 0	$ 64,558

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: KATHERINE HEALTHCARE

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05311J

NPI: 1811945652

OSHPD Facility Number: 206270807

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS ADJUSTED	MEMO REVISION	AS REVISED
165		Administration				
165	1	Salaries and Wages		$ 157,498	$	$ 157,498
165	2	Fringe Benefits		56,760		56,760
165	3	Agency Staff		0		0
165	4	Other - Nonlabor		314,697		314,697
165	5	Administration - Total		$ 528,955	$ 0	$ 528,955
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 27,786	$	$ 27,786
166	2	Medical Records - Fringe Benefits		8,013		8,013
166	3	Medical Records - Agency Staff		0		0
166	4	Medical Records - Other - Nonlabor		2,483		2,483
166	5	Medical Records - Total		$ 38,282	$ 0	$ 38,282
167	4	DPH Licensing Fees ***		$ 14,483	$	$ 14,483
168	4	Liability Insurance ***		$ 101,340	$	$ 101,340
169	4	Quality Assurance Fees ***		$ 136,955	$	$ 136,955
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 38,664	$	$ 38,664
170	2	Fringe Benefits		11,151		11,151
170	3	Agency Staff		0		0
170	4	Other - Nonlabor		1,724		1,724
170	5	Inservice Education - Nursing - Total		$ 51,539	$ 0	$ 51,539
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 1,015,836	$ 0	$ 1,015,836
200		**Total**		**$ 4,014,934**	**$ $ -**	**$ 4,014,934**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
KATHERINE HEALTHCARE	ZZR05311J	1811945652	206270807	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1,2,3&4)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
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	0							
010	2	Housekeeping - Fringe Benefits	0							
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	0							
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
KATHERINE HEALTHCARE	ZZR05311J	1811945652	206270807	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1,2,3&4)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
KATHERINE HEALTHCARE	ZZR05311J	1811945652	206270807	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1,2,3&4)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	6,800	6,800						
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
KATHERINE HEALTHCARE	ZZR05311J	1811945652	206270807	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1,2,3&4)		AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
167	4	DPH Licensing Fees	0								
168	4	Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0								
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	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								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	$6,800	0	6,800	0	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider Number	Revisions
KATHERINE HEALTHCARE	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05311J / 1811945652	1

Report References									
	Cost Report			Revised Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
1	8A-2	165.00		8A-2	165.00	Administration - Other - Nonlabor APPEAL FINDINGS - ISSUE 1	$314,697	$6,800	$321,497