

**REPORT
ON THE
RATE SETTING AUDIT**

**ALCOTT REHABILITATION HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1073619904**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Ivy Kwan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 22, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

ALCOTT REHABILITATION HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1073619904
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 \$12,285, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility No.:
206190012

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	\$ 3,470,489	\$ 80.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 801,447	\$ 18.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 969,434	\$ 22.62
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,156,070	\$ 26.98
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,483	\$ 0.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,994	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 208,371	\$ 4.86
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 446,450	\$ 10.42
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 883,448	\$ 20.61
11	Cost of Routine Service/Audited Total Costs	\$ 8,597,153	\$ 7,977,185	\$ 186.13
12	Total Patient Days (Adj)	42,857	42,857	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 200.60	\$ 186.13	
14	Overpayments (Adj 8, 9)	\$ 0	\$ (12,285)	
15	Medi-Cal Days (Adj 6)	34,833	34,502	
16	Medi-Cal Managed Care Days (Adj 7)		331	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility No.:
206190012

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility No.:
206190012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 152,057	\$ 152,057		
160	Activities	75,286		\$ 75,286	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	653,617	0	0	653,617 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	542,633	0	0	542,633 ***
083	Speech Pathology	144,405	0	0	144,405 ***
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	3,243,146	152,057	75,286	3,470,489 *
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	\$ 4,811,144	\$ 152,057	\$ 75,286	\$ 4,811,144

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ALCOTT REHABILITATION HOSPITAL

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 18,649	\$ 18,649										
010	Housekeeping	110,708	38	\$ 110,746									
060	Laundry and Linen	268,016	487	2,899	\$ 271,403								
065	Dietary	282,230	1,528	9,093	0	\$ 292,851							
155	Social Services	N/A	60	356	0	0	\$ 416						
160	Activities	N/A	18	108	0	0	0	\$ 126					
165	Administration	N/A	1,728	10,282	0	0	0	0		\$ 12,010	\$ 12,010		
166	Medical Records	80,669	223	1,329	0	0	0	0		82,221		\$ 82,221	
170	Inservice Education - Nursing	75,768	0	0	0	0	0	0	\$ 75,768				
ANCILLARY SERVICES													
075	Patient Supplies		537	3,198	0	0	0	0	0	3,736	105	720	\$ 4,561 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		561	3,338	0	0	0	0	0	3,899	1,042	7,134	12,075 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		321	1,908	0	0	0	0	0	2,228	846	5,789	8,863 ***
083	Speech Pathology		310	1,844	0	0	0	0	0	2,154	255	1,746	4,155 ***
085	Pharmacy		0	0	0	0	0	0	0	0	391	2,677	3,069 ***
090	Laboratory		0	0	0	0	0	0	0	0	25	172	197 ***
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	124	847	971
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		12,760	75,934	271,403	292,851	416	126	75,768	729,257	9,200	62,989	801,447 *
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		77	458	0	0	0	0	0	535	21	147	703
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 836,040	\$ 18,649	\$ 110,746	\$ 271,403	\$ 292,851	\$ 416	\$ 126	\$ 75,768	\$ 741,809	\$ 12,010	\$ 82,221	\$ 836,040

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
ALCOTT REHABILITATION HOSPITAL

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 191,748	\$ 191,748										
010	Housekeeping	23,450	396	\$ 23,846									
060	Laundry and Linen	4,343	5,010	624	\$ 9,977								
065	Dietary	245,048	15,711	1,958	0	\$ 262,717							
155	Social Services	0	615	77	0	0	\$ 692						
160	Activities	2,977	187	23	0	0	0	\$ 3,187					
165	Administration	N/A	17,765	2,214	0	0	0	0		\$ 19,979	\$ 19,979		
166	Medical Records	0	2,296	286	0	0	0	0		2,582		\$ 2,582	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	ANCILLARY SERVICES												
075	Patient Supplies	22,490	5,526	689	0	0	0	0	0	28,705	175	23	\$ 28,902 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	5,768	719	0	0	0	0	0	6,487	1,733	224	8,444 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	3,296	411	0	0	0	0	0	3,707	1,407	182	5,295 ***
083	Speech Pathology	0	3,186	397	0	0	0	0	0	3,583	424	55	4,062 ***
085	Pharmacy	264,348	0	0	0	0	0	0	0	264,348	651	84	265,083 ***
090	Laboratory	16,969	0	0	0	0	0	0	0	16,969	42	5	17,016 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	83,628	0	0	0	0	0	0	0	83,628	206	27	83,860
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	528,026	131,201	16,350	9,977	262,717	692	3,187	0	952,150	15,306	1,978	969,434 *
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	7,560	791	99	0	0	0	0	0	8,450	36	5	8,490
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,390,587	\$ 191,748	\$ 23,846	\$ 9,977	\$ 262,717	\$ 692	\$ 3,187	\$ -	\$ 1,368,026	\$ 19,979	\$ 2,582	\$ 1,390,587

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,316,041	98%							
	Property Tax (line 40)	21,041	2%	\$ 1,337,082						
005	Plant Operations and Maintenance			34,772	\$ 34,772					
010	Housekeeping			2,686	72	\$ 2,758				
060	Laundry and Linen			34,026	909	72	\$ 35,007			
065	Dietary			106,704	2,849	226	0	\$ 109,779		
155	Social Services			4,179	112	9	0	0	\$ 4,299	
160	Activities			1,269	34	3	0	0	0	\$ 1,305
165	Administration			120,657	3,222	256	0	0	0	0
166	Medical Records			15,595	416	33	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			37,533	1,002	80	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			39,175	1,046	83	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			22,385	598	48	0	0	0	0
083	Speech Pathology			21,639	578	46	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			891,090	23,792	1,891	35,007	109,779	4,299	1,305
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			5,373	143	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,337,082	100%	\$ 1,337,082	\$ 34,772	\$ 2,758	\$ 35,007	\$ 109,779	\$ 4,299	\$ 1,305

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

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 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,316,041	98%							
	Property Tax (line 40)	21,041	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 124,135	\$ 124,135				
166	Medical Records				16,045		\$ 16,045			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	38,615	1,087	140	\$ 39,842	\$ 39,215	\$ 627 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	40,304	10,770	1,392	52,466	51,640	826 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	23,031	8,741	1,130	32,901	32,383	518 ***
083	Speech Pathology			0	22,263	2,636	341	25,240	24,843	397 ***
085	Pharmacy			0	0	4,042	522	4,565	4,493	72 ***
090	Laboratory			0	0	259	34	293	288	5 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,279	165	1,444	1,421	23
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			0	1,067,163	95,099	12,292	1,174,554	1,156,070	18,483 *
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	5,527	222	29	5,778	5,687	91
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,337,082	100%	\$ -	\$ 1,196,902	\$ 124,135	\$ 16,045	\$ 1,337,082	\$ 1,316,041	\$ 21,041

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ALCOTT REHABILITATION HOSPITAL

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 57% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,694												
055	Interest - Other	33,655												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,113,836												
	Total Costs Allocable as Administration	1,153,185	57%											
167	CDPH Licensing Fees	30,014	1%											
168	Professional Liability Insurance	271,991	13%											
169	Quality Assurance Fees	582,761	29%											
174	Caregiver Training	0	0%											
	Total	2,037,951	100%						\$ 2,037,951					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,736	\$ 28,705	\$ 38,615	\$ 71,055	17,838	\$ 10,094	\$ 263	\$ 2,381	\$ 5,101	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			653,617	3,899	6,487	40,304	704,307	176,812	100,050	2,604	23,598	50,560	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			542,633	2,228	3,707	23,031	571,598	143,497	81,198	2,113	19,152	41,034	0
083	Speech Pathology			144,405	2,154	3,583	22,263	172,405	43,281	24,491	637	5,776	12,376	0
085	Pharmacy			0	0	264,348	0	264,348	66,363	37,552	977	8,857	18,977	0
090	Laboratory			0	0	16,969	0	16,969	4,260	2,411	63	569	1,218	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	83,628	0	83,628	20,994	11,880	309	2,802	6,003	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			3,470,489	729,257	952,150	1,067,163	6,219,059	1,561,262	883,448	22,994	208,371	446,450	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	535	8,450	5,527	14,512	3,643	2,061	54	486	1,042	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,037,951		\$ 4,811,144	\$ 741,809	\$ 1,368,026	\$ 1,196,902	\$ 8,117,881	\$ 2,037,951					
	Total Administrative Costs							\$ 2,037,951		\$ 1,153,185	\$ 30,014	\$ 271,991	\$ 582,761	\$ -
	Unit Cost Multiplier							0.25104470						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 94,231	\$ 22,561	\$ 140,180	\$ 256,972							
	TOTAL FACILITY COSTS							\$ 10,412,804						

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
ALCOTT REHABILITATION HOSPITAL

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	466									
010	Housekeeping	36	36								
060	Laundry and Linen	456	456	456							
065	Dietary	1,430	1,430	1,430							
155	Social Services	56	56	56							
160	Activities	17	17	17							
165	Administration	1,617	1,617	1,617							
166	Medical Records	209	209	209							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	503	503	503						71,055	71,055
077	Specialized Support Surfaces									0	0
080	Physical Therapy	525	525	525						704,307	704,307
081	Respiratory Therapy									0	0
082	Occupational Therapy	300	300	300						571,598	571,598
083	Speech Pathology	290	290	290						172,405	172,405
085	Pharmacy									264,348	264,348
090	Laboratory									16,969	16,969
095	Home Health Services									0	0
100	Other Ancillary Services									83,628	83,628
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,942	11,942	11,942	421,390	126,417	3,771,172	3,771,172	3,771,172	6,219,059	6,219,059
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	72	72	72						14,512	14,512
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,919	17,453	17,417	421,390	126,417	3,771,172	3,771,172	3,771,172	8,117,881	8,117,881
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 152,057 0.040320887	\$ 75,286 0.019963555			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 18,649 1.06852690	\$ 110,746 6.35852713	\$ 271,403 0.64406544	\$ 292,851 2.31654514	\$ 416 0.00011029	\$ 126 0.00003348	\$ 75,768 0.02009137	\$ 12,010 0.00147939	\$ 82,221 0.01012841
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 191,748 10.98653527	\$ 23,846 1.36909429	\$ 9,977 0.02367680	\$ 262,717 2.07817422	\$ 692 0.00018348	\$ 3,187 0.00084511	\$ - 0.00000000	\$ 19,979 0.00246112	\$ 2,582 0.00031810
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,337,082 74.61811485	\$ 34,772 1.99232462	\$ 2,758 0.15834965	\$ 35,007 0.08307404	\$ 109,779 0.86839087	\$ 4,299 0.00113998	\$ 1,305 0.00034607	\$ - 0.00000000	\$ 124,135 0.01529157	\$ 16,045 0.00197646

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200	19,002	(353)	18,649	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	191,748	0	191,748	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 210,750	\$ (353)	\$ 210,397	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	112,802	(2,094)	110,708	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,515	(65)	23,450	(Sch 4)
010		Housekeeping - Total	6300	\$ 136,317	\$ (2,159)	\$ 134,158	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	26,036	0	26,036	(Sch 5)
025		Depreciation: Equipment	7140	58,473	0	58,473	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,231,532	0	1,231,532	(Sch 5)
040		Property Taxes	7300	21,041	0	21,041	(Sch 5)
045		Property Insurance	7400	5,694	0	5,694	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 33,701	\$ (46)	\$ 33,655	(Sch 6)
057		Subtotal 005 - 055		\$ 1,723,544	\$ (2,558)	\$ 1,720,986	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	269,023	(1,007)	268,016	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	4,422	(79)	4,343	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 273,445	\$ (1,086)	\$ 272,359	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	287,366	(5,136)	282,230	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	391,460	(146,412)	245,048	(Sch 4)
065		Dietary - Total	6500	\$ 678,826	\$ (151,548)	\$ 527,278	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	22,490	0	22,490	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,490	\$ 0	\$ 22,490	
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:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

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	653,617	0	653,617	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 653,617	\$ 0	\$ 653,617	
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	542,633	0	542,633	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 542,633	\$ 0	\$ 542,633	
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	144,405	0	144,405	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 144,405	\$ 0	\$ 144,405	
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	264,348	0	264,348	(Sch 4)
085		Pharmacy - Total	8300	\$ 264,348	\$ 0	\$ 264,348	
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	16,969	0	16,969	(Sch 4)
090		Laboratory - Total	8400	\$ 16,969	\$ 0	\$ 16,969	
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	83,628	0	83,628	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 83,628	\$ 0	\$ 83,628	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

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		\$ 1,728,090	\$ 0	\$ 1,728,090	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,647,797	\$ (24,470)	\$ 2,623,327	(Sch 2)
105	.20-.39	Fringe Benefits	6110	639,585	(19,766)	619,819	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	532,541	(4,515)	528,026	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,819,923	\$ (48,751)	\$ 3,771,172	
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:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	7,560	0	7,560 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,560	\$ 0	\$ 7,560
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,827,483	\$ (48,751)	\$ 3,778,732
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 126,836	\$ 0	\$ 126,836 (Sch 2)
155	.20-.39	Fringe Benefits	6600	25,377	(156)	25,221 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 152,213	\$ (156)	\$ 152,057

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALCOTT REHABILITATION HOSPITAL

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

Provider NPI:
1073619904

OSHPD Facility Number:
206190012

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	\$ 61,229	\$ 0	\$ 61,229	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,134	(77)	14,057	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,977	0	2,977	(Sch 4)
160		Activities - Total	6700	\$ 78,340	\$ (77)	\$ 78,263	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 476,959	\$ 24,470	\$ 501,429	(Sch 6)
165	.20-.39	Fringe Benefits	6900	74,093	4,615	78,708	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,086,508	(552,809)	533,699	(Sch 6)
165		Administration - Total	6900	\$ 1,637,560	\$ (523,724)	\$ 1,113,836	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 69,822	\$ 0	\$ 69,822	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,847	0	10,847	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 80,669	\$ 0	\$ 80,669	
167		CDPH Licensing Fees	6900	\$ 30,014	\$ 0	\$ 30,014	(Sch 6)
168		Professional Liability Insurance	6900	\$ 271,991	\$ 0	\$ 271,991	(Sch 6)
169		Quality Assurance Fees	6900	\$ 582,761	\$ 0	\$ 582,761	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,542	\$ 0	\$ 62,542	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,304	(78)	13,226	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 75,846	\$ (78)	\$ 75,768	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,909,394	\$ (524,035)	\$ 2,385,359	
200		Total		\$ 11,140,782	\$ (727,978)	\$ 10,412,804	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 44,501	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ALCOTT REHABILITATION HOSPITAL

Provider NPI:
1073619904

OSHPD Facility Number: 206190012
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$727,978)</u> (To Sch 8)	<u>0</u>	<u>(159,707)</u>	<u>(15,462)</u>	<u>(552,809)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALCOTT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1073619904		9
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$44,501	\$44,501	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ALCOTT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073619904	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,647,797	(\$24,470)	\$2,623,327
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	639,585	(4,844)	634,741 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages:	476,959	24,470	501,429
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	74,093	4,844	78,937 *
To reclassify Central Supplies clerk wages and benefits expense to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ALCOTT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073619904		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$19,002	(\$353)	\$18,649
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	112,802	(2,094)	110,708
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	23,515	(65)	23,450
	10.5	055	4	8A-1	055	4	Interest - Other	33,701	(46)	33,655
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	269,023	(1,007)	268,016
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	4,422	(79)	4,343
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	287,366	(5,136)	282,230
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	391,460	(146,412)	245,048
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	532,541	(4,515)	528,026
							To eliminate the profits from related party transactions. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304			
4	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* \$634,741	(\$14,922)	\$619,819
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	25,377	(156)	25,221
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	14,134	(77)	14,057
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 78,937	(229)	78,708
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	13,304	(78)	13,226
							To reconcile the reported workers' compensation insurance expense to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.9, 2300 and 2304			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,086,508	(\$552,809)	\$533,699
							To adjust home office costs to agree with the audited Home Office Cost Report of Sun Mar Management Services for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALCOTT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1073619904		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
6	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 8, 2012 Report Date: October 9, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	34,833	(331)	34,502		
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days for proper audit report presentation. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	331	331		

Provider Name							Fiscal Period			Provider NPI		Adjustments			
ALCOTT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1073619904		9			
Report References							Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report											
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No									
ADJUSTMENTS TO OTHER MATTERS															
8	Not Reported			1	14		Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$11,746	\$11,746 *	
9	Not Reported			1	14		Medi-Cal Overpayments 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					*	\$11,746	\$539	\$12,285

*Balance carried forward from prior/to subsequent adjustments