

**REPORT
ON THE
RATE SETTING AUDIT**

**CHAPARRAL HOUSE
BERKELEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659366771**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Marvin Reynolds**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 24, 2013

K. J. Page, Administrator
Chaparral House
1309 Allston Way
Berkeley, CA 94702

CHAPARRAL HOUSE
NATIONAL PROVIDER IDENTIFIER (NPI) 1659366771
FISCAL PERIOD ENDED JUNE 30, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

K. J. Page
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CHAPARRAL HOUSE

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1659366771

OSHPD Facility No.:
206011527

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	\$ 1,958,601	\$ 146.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 809,415	\$ 60.35
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 453,966	\$ 33.85
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 71,478	\$ 5.33
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 2,631	\$ 0.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,132	\$ 0.90
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 33,218	\$ 2.48
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 93,763	\$ 6.99
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 561,318	\$ 41.85
11	Cost of Routine Service/Audited Total Costs	\$ 3,998,683	\$ 3,996,523	\$ 297.96
12	Total Patient Days (Adj)	13,413	13,413	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 298.12	\$ 297.96	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 5)	6,621	6,617	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 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:
CHAPARRAL HOUSE

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1659366771

OSHPD Facility No.:
206011527

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CHAPARRAL HOUSE

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1659366771

OSHPD Facility No.:
206011527

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 48,460	\$ 48,460		
160	Activities	240,555		\$ 240,555	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,669,586	48,460	240,555	1,958,601 *
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	\$ 1,958,601	\$ 48,460	\$ 240,555	\$ 1,958,601

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CHAPARRAL HOUSE

Provider NPI:
1659366771

OSHPD Facility Number:
206011527

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 49,775	\$ 49,775										
010	Housekeeping	252,943	1,238	\$ 254,181									
060	Laundry and Linen	49,086	1,051	5,503	\$ 55,640								
065	Dietary	334,139	2,429	12,719	0	\$ 349,287							
155	Social Services	N/A	209	1,095	0	0	\$ 1,304						
160	Activities	N/A	2,439	12,775	0	0	0	\$ 15,214					
165	Administration	N/A	1,021	5,349	0	0	0	0	\$ 6,370	\$ 6,370			
166	Medical Records	44,493	0	0	0	0	0	0	44,493		\$ 44,493		
170	Inservice Education - Nursing	82,813	1,177	6,163	0	0	0	0	\$ 90,153				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	119	830	\$ 949
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		169	884	0	0	0	0	0	1,053	4	27	1,084
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	9	62	71
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		39,789	208,374	55,640	349,287	1,304	15,214	90,153	759,761	6,219	43,436	809,415 *
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		252	1,320	0	0	0	0	0	1,572	20	138	1,729
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 813,249	\$ 49,775	\$ 254,181	\$ 55,640	\$ 349,287	\$ 1,304	\$ 15,214	\$ 90,153	\$ 762,386	\$ 6,370	\$ 44,493	\$ 813,249

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CHAPARRAL HOUSE

Provider NPI:
1659366771

OSHPD Facility Number:
206011527

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 184,999	\$ 184,999										
010	Housekeeping	19,296	4,603	\$ 23,899									
060	Laundry and Linen	1,164	3,906	517	\$ 5,587								
065	Dietary	144,256	9,027	1,196	0	\$ 154,479							
155	Social Services	2,856	777	103	0	0	\$ 3,736						
160	Activities	24,964	9,067	1,201	0	0	0	\$ 35,232					
165	Administration	N/A	3,796	503	0	0	0	0		\$ 4,299	\$ 4,299		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	1,412	4,374	579	0	0	0	0	\$ 6,365				
ANCILLARY SERVICES													
075	Patient Supplies	61,921	0	0	0	0	0	0	0	61,921	80	0	\$ 62,001
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	628	83	0	0	0	0	0	711	3	0	713
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	4,657	0	0	0	0	0	0	0	4,657	6	0	4,663
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	76,893	147,886	19,592	5,587	154,479	3,736	35,232	6,365	449,770	4,197	0	453,966
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	7,271	937	124	0	0	0	0	0	8,332	13	0	8,345
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 529,689	\$ 184,999	\$ 23,899	\$ 5,587	\$ 154,479	\$ 3,736	\$ 35,232	\$ 6,365	\$ 525,390	\$ 4,299	\$ -	\$ 529,689

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CHAPARRAL HOUSE

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1659366771

OSHPD Facility Number:
206011527

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)	\$ 72,140	96%							
	Property Tax (line 40)	2,655	4%	\$ 74,795						
005	Plant Operations and Maintenance			2,038	\$ 2,038					
010	Housekeeping			1,810	51	\$ 1,861				
060	Laundry and Linen			1,536	43	40	\$ 1,619			
065	Dietary			3,550	99	93	0	\$ 3,743		
155	Social Services			306	9	8	0	0	\$ 322	
160	Activities			3,566	100	94	0	0	0	\$ 3,759
165	Administration			1,493	42	39	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			1,720	48	45	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			247	7	6	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			58,161	1,629	1,526	1,619	3,743	322	3,759
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			368	10	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 74,795	100%	\$ 74,795	\$ 2,038	\$ 1,861	\$ 1,619	\$ 3,743	\$ 322	\$ 3,759

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CHAPARRAL HOUSE

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1659366771

OSHPD Facility Number:
206011527

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 72,140	96%							
	Property Tax (line 40)	2,655	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,574	\$ 1,574				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 1,813						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	29	0	\$ 29	\$ 28	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	260	1	0	261	252	9
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	2	0	2	2	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			1,813	72,573	1,536	0	74,109	71,478	2,631
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	388	5	0	393	379	14
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 74,795	100%	\$ 1,813	\$ 73,221	\$ 1,574	\$ -	\$ 74,795	\$ 72,140	\$ 2,655

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CHAPARRAL HOUSE

Provider NPI:
1659366771

OSHPD Facility Number:
206011527

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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. 80% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 13% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,919												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	570,064												
	Total Costs Allocable as Administration	574,983	80%											
167	CDPH Licensing Fees	12,427	2%											
168	Professional Liability Insurance	34,027	5%											
169	Quality Assurance Fees	96,046	13%											
174	Caregiver Training	0	0%											
	Total	717,483	100%						\$ 717,483					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 61,921	\$ -	\$ 61,921	13,383	\$ 10,725	\$ 232	\$ 635	\$ 1,792	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	1,053	711	260	2,024	438	351	8	21	59	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,657	0	4,657	1,007	807	17	48	135	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			1,958,601	759,761	449,770	72,573	3,240,704	700,431	561,318	12,132	33,218	93,763	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,572	8,332	388	10,292	2,224	1,783	39	105	298	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 717,483		\$ 1,958,601	\$ 762,386	\$ 525,390	\$ 73,221	\$ 3,319,598	\$ 717,483					
	Total Administrative Costs							\$ 717,483		\$ 574,983	\$ 12,427	\$ 34,027	\$ 96,046	\$ -
	Unit Cost Multiplier							0.21613550						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 50,863	\$ 4,299	\$ 1,574	\$ 56,736							
	TOTAL FACILITY COSTS							\$ 4,093,817						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CHAPARRAL HOUSE

Provider NPI:
1659366771

OSHPD Facility Number:
206011527

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	520									
010	Housekeeping	462	462								
060	Laundry and Linen	392	392	392							
065	Dietary	906	906	906							
155	Social Services	78	78	78							
160	Activities	910	910	910							
165	Administration	381	381	381							
166	Medical Records										
170	Inservice Education - Nursing	439	439	439							
	ANCILLARY SERVICES										
075	Patient Supplies									61,921	61,921
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy	63	63	63						2,024	2,024
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									4,657	4,657
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,843	14,843	14,843	76,454	40,137	1,746,479	1,746,479	1,746,479	3,240,704	3,240,704
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	94	94	94						10,292	10,292
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,088	18,568	18,106	76,454	40,137	1,746,479	1,746,479	1,746,479	3,319,598	3,319,598
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 48,460	\$ 240,555			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.027747256	0.137737127			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 49,775	\$ 254,181	\$ 55,640	\$ 349,287	\$ 1,304	\$ 15,214	\$ 90,153	\$ 6,370	\$ 44,493
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.68068720	14.03852190	0.72775695	8.70235951	0.00074670	0.00871152	0.05161971	0.00191891	0.01340313
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 184,999	\$ 23,899	\$ 5,587	\$ 154,479	\$ 3,736	\$ 35,232	\$ 6,365	\$ 4,299	\$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.96332400	1.31995226	0.07307720	3.84878412	0.00213922	0.02017304	0.00364468	0.00129502	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	\$ 74,795	\$ 2,038	\$ 1,861	\$ 1,619	\$ 3,743	\$ 322	\$ 3,759	\$ 1,813	\$ 1,574	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	3.91843043	0.10973631	0.10278433	0.02118049	0.09324667	0.00018449	0.00215243	0.00103837	0.00047412	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHAPARRAL HOUSE

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1659366771

OSHPD Facility Number:
206011527

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	\$ 33,026	\$ 0	\$ 33,026	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,749	0	16,749	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	184,999	0	184,999	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 234,774	\$ 0	\$ 234,774	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 163,912	\$ 0	\$ 163,912	(Sch 3)
010	.20-.39	Fringe Benefits	6300	89,031	0	89,031	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,296	0	19,296	(Sch 4)
010		Housekeeping - Total	6300	\$ 272,239	\$ 0	\$ 272,239	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 62,154	\$ 0	\$ 62,154	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	9,630	0	9,630	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	356	0	356	(Sch 5)
040		Property Taxes	7300	2,655	0	2,655	(Sch 5)
045		Property Insurance	7400	4,919	0	4,919	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 586,727	\$ 0	\$ 586,727	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 31,186	\$ 0	\$ 31,186	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,900	0	17,900	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	1,164	0	1,164	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 50,250	\$ 0	\$ 50,250	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 226,856	\$ 0	\$ 226,856	(Sch 3)
065	.20-.39	Fringe Benefits	6500	107,283	0	107,283	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	144,256	0	144,256	(Sch 4)
065		Dietary - Total	6500	\$ 478,395	\$ 0	\$ 478,395	
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	61,921	0	61,921	(Sch 4)
075		Patient Supplies - Total	8100	\$ 61,921	\$ 0	\$ 61,921	
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

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Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

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OSHPD Facility Number:
206011527

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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	4,657	0	4,657	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 4,657	\$ 0	\$ 4,657	

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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		\$ 66,578	\$ 0	\$ 66,578	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,195,258	\$ 0	\$ 1,195,258	(Sch 2)
105	.20-.39	Fringe Benefits	6110	474,088	0	474,088	(Sch 2)
105	.49	Agency Staff	6110	240	0	240	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	76,893	0	76,893	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,746,479	\$ 0	\$ 1,746,479	
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

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JULY 1, 2010 THROUGH JUNE 30, 2011

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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	7,271	0	7,271 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,271	\$ 0	\$ 7,271
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		\$ 1,753,750	\$ 0	\$ 1,753,750
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,562	\$ 0	\$ 31,562 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,898	0	16,898 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,856	0	2,856 (Sch 4)
155		Social Services - Total	6600	\$ 51,316	\$ 0	\$ 51,316

SUMMARY OF AUDITED PROGRAM EXPENSES

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JULY 1, 2010 THROUGH JUNE 30, 2011

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OSHPD Facility Number:
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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	\$ 151,113	\$ 0	\$ 151,113	(Sch 2)
160	.20-.39	Fringe Benefits	6700	89,442	0	89,442	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	24,964	0	24,964	(Sch 4)
160		Activities - Total	6700	\$ 265,519	\$ 0	\$ 265,519	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 282,865	\$ 0	\$ 282,865	(Sch 6)
165	.20-.39	Fringe Benefits	6900	102,551	0	102,551	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	184,648	0	184,648	(Sch 6)
165		Administration - Total	6900	\$ 570,064	\$ 0	\$ 570,064	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 28,747	\$ 0	\$ 28,747	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,746	0	15,746	(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	\$ 44,493	\$ 0	\$ 44,493	
167		CDPH Licensing Fees	6900	\$ 12,427	\$ 0	\$ 12,427	(Sch 6)
168		Professional Liability Insurance	6900	\$ 34,027	\$ 0	\$ 34,027	(Sch 6)
169		Quality Assurance Fees	6900	\$ 96,046	\$ 0	\$ 96,046	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,564	\$ 0	\$ 57,564	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,249	0	25,249	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,412	0	1,412	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 84,225	\$ 0	\$ 84,225	
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		\$ 1,158,117	\$ 0	\$ 1,158,117	
200		Total		\$ 4,093,817	\$ 0	\$ 4,093,817	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 287,039	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
CHAPARRAL HOUSE							JULY 1, 2010 THROUGH JUNE 30, 2011	1659366771	5	
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$287,039	\$287,039

Provider Name							Fiscal Period			Provider NPI		Adjustments
CHAPARRAL HOUSE							JULY 1, 2010 THROUGH JUNE 30, 2011			1659366771		5
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 STATISTICS</u>												
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	520	520		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	462	462		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	392	392		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	906	906		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	63	63		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	14,843	14,843		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	94	94		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	78	78		
	10.7	160	1,2,3	7	160	N/A	Activities	0	910	910		
	10.7	165	1,2,3	7	165	N/A	Administration	0	381	381		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	439	439		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	19,088	19,088		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	18,568	18,568		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	18,106	18,106		
							To adjust square feet statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					
3	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	76,454	76,454		
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry					
							To adjust laundry and linen statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					
4	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	40,137	40,137		
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals					
							To adjust dietary meal statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
CHAPARRAL HOUSE							JULY 1, 2010 THROUGH JUNE 30, 2011			1659366771		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
5	4.1	5	2	1	15	N/A	Medi-Cal Days		6,621	(4)	6,617	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through March 14, 2013 Report Date: March 15, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541					