

**REPORT
ON THE
RATE SETTING AUDIT**

**BIXBY KNOLLS TOWERS HEALTHCARE &
REHABILITATION CENTER
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1932104213**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Diem Mi Ly**



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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Deborah Holling, Administrator
Bixby Knolls Towers Healthcare & Rehabilitation Center
3747 Atlantic Avenue
Long Beach, CA 90807

BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1932104213
FISCAL PERIOD ENDED: SEPTEMBER 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
3. Audited Allocation of Home Office Cost

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.

Deborah Holling
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

Deborah Holling
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cc: Jacquelin Dizon-Ng
Healthcare Accounting Manager
Retirement Housing Foundation
911 North Studebaker Road
Long Beach, CA 90815-4900

Bill Azevedo, COO
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1932104213

OSHPD Facility No.:

206190101

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,759,353	\$ 87.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 628,021	\$ 19.97
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 570,594	\$ 18.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 40,102	\$ 1.28
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 2,005	\$ 0.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,626	\$ 0.34
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 45,315	\$ 1.44
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 168,120	\$ 5.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 522,823	\$ 16.63
11	Cost of Routine Service/Audited Total Costs	\$ 5,030,973.00	\$ 4,746,960	\$ 150.98
12	Total Patient Days (Adj)	31,442	31,442	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 160.01	\$ 150.98	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 25)	18,102	18,019	
16	Medi-Cal Managed Care Days (Adj 24)		774	
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:

BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1932104213

OSHPD Facility No.:

206190101

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:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1932104213

OSHPD Facility No.:
206190101

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	\$ 37,594	\$ 37,594		
160	Activities	219,264		\$ 219,264	
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	278,543	0	0	278,543
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	100,234	0	0	100,234
083	Speech Pathology	10,061	0	0	10,061
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,502,495	37,594	219,264	2,759,353 *
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	529,906	0	0	529,906
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	177,607	0	0	177,607
	TOTAL	\$ 3,855,704	\$ 37,594	\$ 219,264	\$ 3,855,704

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 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	\$ 413,083	\$ 413,083										
010	Housekeeping	504,105	927	\$ 505,032									
060	Laundry and Linen	133,891	7,079	8,674	\$ 149,644								
065	Dietary	1,347,339	16,891	20,698	0	\$ 1,384,928							
155	Social Services	N/A	205	252	0	0	\$ 457						
160	Activities	N/A	3,908	4,788	0	0	0	\$ 8,696					
165	Administration	N/A	7,390	9,055	0	0	0	0		\$ 16,445	\$ 16,445		
166	Medical Records	79,866	460	563	0	0	0	0		80,889		\$ 80,889	
170	Inservice Education - Nursing	47,008	1,825	2,236	0	0	0	0	\$ 51,069				
ANCILLARY SERVICES													
075	Patient Supplies		1,285	1,574	0	0	0	0	0	2,859	121	594	\$ 3,574
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,007	1,234	1,372	0	0	0	0	3,613	520	2,559	6,691
081	Respiratory Therapy		0	0	0	0	0	0	0	0	22	107	129
082	Occupational Therapy		1,007	1,234	0	0	0	0	0	2,241	191	939	3,371
083	Speech Pathology		1,007	1,234	0	0	0	0	0	2,241	28	138	2,407
085	Pharmacy		927	1,136	0	0	0	0	0	2,063	162	798	3,023
090	Laboratory		0	0	0	0	0	0	0	0	19	91	110
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	37	183	220
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		24,425	29,929	88,678	382,650	457	8,696	51,069	585,903	7,116	35,002	628,021
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		341,842	418,873	58,223	854,991	0	0	0	1,673,929	7,333	36,071	1,717,333
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		2,899	3,552	1,372	147,287	0	0	0	155,110	896	4,406	160,412
	TOTAL	\$ 2,525,292	\$ 413,083	\$ 505,032	\$ 149,644	\$ 1,384,928	\$ 457	\$ 8,696	\$ 51,069	\$ 2,427,958	\$ 16,445	\$ 80,889	\$ 2,525,292

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 806,080	\$ 806,080										
010	Housekeeping	116,213	1,809	\$ 118,022									
060	Laundry and Linen	50,423	13,814	2,027	\$ 66,264								
065	Dietary	896,128	32,962	4,837	0	\$ 933,926							
155	Social Services	0	401	59	0	0	\$ 460						
160	Activities	58,576	7,625	1,119	0	0	0	\$ 67,320					
165	Administration	N/A	14,420	2,116	0	0	0	0		\$ 16,536	\$ 16,536		
166	Medical Records	17,905	897	132	0	0	0	0		18,934		\$ 18,934	
170	Inservice Education - Nursing	0	3,561	523	0	0	0	0	\$ 4,083				
ANCILLARY SERVICES													
075	Patient Supplies	59,871	2,507	368	0	0	0	0	0	62,746	121	139	\$ 63,007
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	1,865	1,965	288	608	0	0	0	0	4,726	523	599	5,848
081	Respiratory Therapy	12,089	0	0	0	0	0	0	0	12,089	22	25	12,136
082	Occupational Therapy	0	1,965	288	0	0	0	0	0	2,253	192	220	2,665
083	Speech Pathology	0	1,965	288	0	0	0	0	0	2,253	28	32	2,314
085	Pharmacy	84,791	1,809	265	0	0	0	0	0	86,865	163	187	87,215
090	Laboratory	10,278	0	0	0	0	0	0	0	10,278	19	21	10,318
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,545	0	0	0	0	0	0	0	20,545	37	43	20,625
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	131,419	47,662	6,994	39,267	258,040	460	67,320	4,083	555,245	7,156	8,193	570,594
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	137,621	667,063	97,887	25,782	576,563	0	0	0	1,504,916	7,374	8,443	1,520,733
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	52,025	5,657	830	608	99,323	0	0	0	158,442	901	1,031	160,374
	TOTAL	\$ 2,455,829	\$ 806,080	\$ 118,022	\$ 66,264	\$ 933,926	\$ 460	\$ 67,320	\$ 4,083	\$ 2,420,359	\$ 16,536	\$ 18,934	\$ 2,455,829

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

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)	\$ 387,800	95%							
	Property Tax (line 40)	19,389	5%	\$ 407,189						
005	Plant Operations and Maintenance			9,409	\$ 9,409					
010	Housekeeping			893	21	\$ 914				
060	Laundry and Linen			6,817	161	16	\$ 6,994			
065	Dietary			16,266	385	37	0	\$ 16,688		
155	Social Services			198	5	0	0	0	\$ 203	
160	Activities			3,763	89	9	0	0	0	\$ 3,860
165	Administration			7,116	168	16	0	0	0	0
166	Medical Records			443	10	1	0	0	0	0
170	Inservice Education - Nursing			1,757	42	4	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,237	29	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			970	23	2	64	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			970	23	2	0	0	0	0
083	Speech Pathology			970	23	2	0	0	0	0
085	Pharmacy			893	21	2	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			23,520	556	54	4,144	4,611	203	3,860
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			329,179	7,786	758	2,721	10,302	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			2,791	66	6	64	1,775	0	0
	TOTAL	\$ 407,189	100%	\$ 407,189	\$ 9,409	\$ 914	\$ 6,994	\$ 16,688	\$ 203	\$ 3,860

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 387,800	95%							
	Property Tax (line 40)	19,389	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,301	\$ 7,301				
166	Medical Records				454		\$ 454			
170	Inservice Education - Nursing			\$ 1,803						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,269	54	3	\$ 1,326	\$ 1,263	\$ 63
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,059	231	14	1,304	1,242	62
081	Respiratory Therapy			0	0	10	1	10	10	0
082	Occupational Therapy			0	995	85	5	1,085	1,033	52
083	Speech Pathology			0	995	12	1	1,008	960	48
085	Pharmacy			0	916	72	4	992	945	47
090	Laboratory			0	0	8	1	9	8	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16	1	18	17	1
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			1,803	38,752	3,159	197	42,107	40,102	2,005 *
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	350,746	3,256	203	354,204	337,338	16,866
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	4,703	398	25	5,125	4,881	244
	TOTAL	\$ 407,189	100%	\$ 1,803	\$ 399,434	\$ 7,301	\$ 454	\$ 407,189	\$ 387,800	\$ 19,389

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 112,930												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,095,293												
	Total Costs Allocable as Administration	1,208,223	70%											
167	CDPH Licensing Fees	24,557	1%											
168	Professional Liability Insurance	104,720	6%											
169	Quality Assurance Fees	388,519	23%											
174	Caregiver Training	0	0%											
	Total	1,726,019	100%						\$ 1,726,019					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,859	\$ 62,746	\$ 1,269	\$ 66,875	12,680	\$ 8,876	\$ 180	\$ 769	\$ 2,854	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			278,543	3,613	4,726	1,059	287,940	54,594	38,216	777	3,312	12,289	0
081	Respiratory Therapy			0	0	12,089	0	12,089	2,292	1,604	33	139	516	0
082	Occupational Therapy			100,234	2,241	2,253	995	105,722	20,045	14,032	285	1,216	4,512	0
083	Speech Pathology			10,061	2,241	2,253	995	15,549	2,948	2,064	42	179	664	0
085	Pharmacy			0	2,063	86,865	916	89,844	17,034	11,924	242	1,033	3,834	0
090	Laboratory			0	0	10,278	0	10,278	1,949	1,364	28	118	439	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,545	0	20,545	3,895	2,727	55	236	877	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,759,353	585,903	555,245	38,752	3,939,253	746,884	522,823	10,626	45,315	168,120	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			529,906	1,673,929	1,504,916	350,746	4,059,497	769,682	538,782	10,951	46,698	173,252	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			177,607	155,110	158,442	4,703	495,862	94,016	65,811	1,338	5,704	21,162	0
	SUBTOTAL	\$ 1,726,019		\$ 3,855,704	\$ 2,427,958	\$ 2,420,359	\$ 399,434	\$ 9,103,455	\$ 1,726,019					
	Total Administrative Costs							\$ 1,726,019		\$ 1,208,223	\$ 24,557	\$ 104,720	\$ 388,519	\$ -
	Unit Cost Multiplier							0.18960044						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 97,334	\$ 35,470	\$ 7,755	\$ 140,559							
	TOTAL FACILITY COSTS							\$ 10,970,033						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 21)	Plant Ops (SQ FT) 5 (Adj 21)	Hskpng (SQ FT) 10 (Adj 21)	Laundry (LBS) 60 (Adj 22)	Dietary (MEALS) 65 (Adj 23)	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	5,376									
010	Housekeeping	510	510								
060	Laundry and Linen	3,895	3,895	3,895							
065	Dietary	9,294	9,294	9,294							
155	Social Services	113	113	113							
160	Activities	2,150	2,150	2,150							
165	Administration	4,066	4,066	4,066							
166	Medical Records	253	253	253							
170	Inservice Education - Nursing	1,004	1,004	1,004							
ANCILLARY SERVICES											
075	Patient Supplies	707	707	707						66,875	66,875
077	Specialized Support Surfaces									0	0
080	Physical Therapy	554	554	554	5,280					287,940	287,940
081	Respiratory Therapy									12,089	12,089
082	Occupational Therapy	554	554	554						105,722	105,722
083	Speech Pathology	554	554	554						15,549	15,549
085	Pharmacy	510	510	510						89,844	89,844
090	Laboratory									10,278	10,278
095	Home Health Services									0	0
100	Other Ancillary Services									20,545	20,545
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	13,439	13,439	13,439	341,275	93,655	2,633,914	2,633,914	2,633,914	3,939,253	3,939,253
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	188,088	188,088	188,088	224,070	209,262				4,059,497	4,059,497
140	Beauty and Barber									0	0
145	Other Nonreimbursable	1,595	1,595	1,595	5,280	36,049				495,862	495,862
TOTAL STATISTICS		232,662	227,286	226,776	575,905	338,966	2,633,914	2,633,914	2,633,914	9,103,455	9,103,455
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 37,594	\$ 219,264			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.014273055	0.083246454			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 413,083	\$ 505,032	\$ 149,644	\$ 1,384,928	\$ 457	\$ 8,696	\$ 51,069	\$ 16,445	\$ 80,889
UNIT COST MULTIPLIER (INDIRECT SALARIES)			1.81745906	2.22700773	0.25984181	4.08574392	0.00017352	0.00330140	0.01938888	0.00180644	0.00888556
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 806,080	\$ 118,022	\$ 66,264	\$ 933,926	\$ 460	\$ 67,320	\$ 4,083	\$ 16,536	\$ 18,934
UNIT COST MULTIPLIER (INDIRECT OTHER)			3.54654488	0.52043311	0.11506043	2.75522174	0.00017448	0.02555892	0.00155026	0.00181649	0.00207986
TOTAL CAPITAL COSTS - SCH. 5		\$ 407,189	\$ 9,409	\$ 914	\$ 6,994	\$ 16,688	\$ 203	\$ 3,860	\$ 1,803	\$ 7,301	\$ 454
UNIT COST MULTIPLIER (CAPITAL COSTS)		1.75013109	0.04139588	0.00402899	0.01214383	0.04923177	0.00007703	0.00146567	0.00068443	0.00080197	0.00004990

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005							
005	.01-.19	Salaries and Wages	6200	\$ 47,200			(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,823	100,120	121,943	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	159,211	646,869	806,080	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 228,234	\$ 990,929	\$ 1,219,163	
010	.01-.19	Salaries and Wages	6300	\$ 176,771			(Sch 3)
010	.20-.39	Fringe Benefits	6300	97,342	53,196	150,538	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,622	81,591	116,213	(Sch 4)
010		Housekeeping - Total	6300	\$ 308,735	\$ 311,583	\$ 620,318	
		Depreciation: Buildings and Improvements	7110 - 7120	4,042			(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,688	25,102	30,790	(Sch 5)
025		Depreciation: Equipment	7140	6,024	26,584	32,608	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	23,297	27,492	50,789	(Sch 5)
035		Leases and Rentals	7200		24,436	24,436	(Sch 5)
040		Property Taxes	7300	15,307	4,082	19,389	(Sch 5)
045		Property Insurance	7400	53,755	59,175	112,930	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	90,186	137,111	227,297	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
				735,268	1,624,332	2,359,600	
060	.01-.19	Salaries and Wages	6400	\$ 77,627			(Sch 3)
060	.20-.39	Fringe Benefits	6400	46,115	721	46,836	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	523	49,900	50,423	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 124,265	\$ 60,049	\$ 184,314	
065	.01-.19	Salaries and Wages	6500	\$ 225,065			(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,951	305,186	360,137	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	242,862	653,266	896,128	(Sch 4)
065		Dietary - Total	6500	\$ 522,878	\$ 1,720,589	\$ 2,243,467	
		Provision for Bad Debts	7700				
075	.01-.19	Salaries and Wages	8100	\$	\$	\$	(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	59,871	0	59,871	(Sch 4)
075		Patient Supplies - Total	8100	\$ 59,871	\$ 0	\$ 59,871	
		Specialized Support Surfaces					
	.01-.19	Salaries and Wages	8150	\$	\$	\$	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:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

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	\$ 70,080	\$ 0	\$ 70,080	(Sch 2)
080	.20-.39	Fringe Benefits	8200	26,575	0	26,575	(Sch 2)
080	.79	Agency Staff	8200	181,888	0	181,888	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,865	0	1,865	(Sch 4)
080		Physical Therapy - Total	8200	\$ 280,408	\$ 0	\$ 280,408	
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	12,089	0	12,089	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 12,089	\$ 0	\$ 12,089	
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	100,234	0	100,234	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 100,234	\$ 0	\$ 100,234	
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	10,061	0	10,061	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 10,061	\$ 0	\$ 10,061	
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	84,791	0	84,791	(Sch 4)
085		Pharmacy - Total	8300	\$ 84,791	\$ 0	\$ 84,791	
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	10,278	0	10,278	(Sch 4)
090		Laboratory - Total	8400	\$ 10,278	\$ 0	\$ 10,278	
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	20,545	0	20,545	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,545	\$ 0	\$ 20,545	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

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		\$ 578,277	\$ 0	\$ 578,277	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,890,604	\$ 0	\$ 1,890,604	(Sch 2)
105	.20-.39	Fringe Benefits	6110	611,891	0	611,891	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	131,419	0	131,419	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,633,914	\$ 0	\$ 2,633,914	
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:

BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1932104213

OSHPD Facility Number:

206190101

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	\$	\$ 373,081	\$ 373,081	(Sch 2)
139	.20-.39	Fringe Benefits	9100		156,825	156,825	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		137,621	137,621	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 667,527	\$ 667,527	
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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 373,081	\$ (234,567)	\$ 138,514	(Sch 2)
145	.20-.39	Fringe Benefits	9100	156,825	(117,732)	39,093	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	24,022	28,003	52,025	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 553,928	\$ (324,296)	\$ 229,632	
146		Subtotal 105 - 145		\$ 3,187,842	\$ 343,231	\$ 3,531,073	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 24,415	\$ 0	\$ 24,415	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,179	0	13,179	(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	\$ 37,594	\$ 0	\$ 37,594	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

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	\$ 55,601	\$ 99,399	\$ 155,000	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,354	34,910	64,264	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,258	49,318	58,576	(Sch 4)
160		Activities - Total	6700	\$ 94,213	\$ 183,627	\$ 277,840	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 256,338	\$ 80,977	\$ 337,315	(Sch 6)
165	.20-.39	Fringe Benefits	6900	89,409	18,858	108,267	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	350,868	298,843	649,711	(Sch 6)
165		Administration - Total	6900	\$ 696,615	\$ 398,678	\$ 1,095,293	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 61,996	\$ 0	\$ 61,996	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,870	0	17,870	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	17,905	0	17,905	(Sch 4)
166		Medical Records - Total	6900	\$ 97,771	\$ 0	\$ 97,771	
167		CDPH Licensing Fees	6900	\$ 28,413	\$ (3,856)	\$ 24,557	(Sch 6)
168		Professional Liability Insurance	6900	\$ 68,920	\$ 35,800	\$ 104,720	(Sch 6)
169		Quality Assurance Fees	6900	\$ 388,519	\$ 0	\$ 388,519	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 33,572	\$ 0	\$ 33,572	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,436	0	13,436	(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	\$ 47,008	\$ 0	\$ 47,008	
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		\$ 1,459,053	\$ 614,249	\$ 2,073,302	
200		Total		\$ 6,607,583	\$ 4,362,450	\$ 10,970,033	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 342,632	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Provider NPI:
1932104213

OSHPD Facility Number:
206190101

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	243,940							
005	2	Plant Operations and Maintenance - Fringe Benefits	100,120							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	646,869			(113,599)		(23,558)		
010	1	Housekeeping - Salaries and Wages	176,796							
010	2	Housekeeping - Fringe Benefits	53,196							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	81,591							
015	4	Depreciation: Buildings and Improvements	17,838							
020	4	Depreciation: Leasehold Improvements	25,102							
025	4	Depreciation: Equipment	26,584							
030	4	Depreciation and Amortization - Other	27,492							
035	4	Leases and Rentals	24,436							
040	4	Property Taxes	4,082							
045	4	Property Insurance	59,175							
050	4	Interest - Property, Plant, and Equipment	137,111							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	9,428							
060	2	Laundry and Linen - Fringe Benefits	721							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	49,900							
065	1	Dietary - Salaries and Wages	762,137							
065	2	Dietary - Fringe Benefits	305,186							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	653,266							(52,080)
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							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Provider NPI:
1932104213

OSHPD Facility Number: 206190101
Fiscal Period: OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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 Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric 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 Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							

Provider Name:
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Provider NPI:
1932104213

OSHPD Facility Number: 206190101
Fiscal Period: OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>\$4,362,450</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,558)</u>	<u>91,039</u>	<u>(52,080)</u>
			(To Sch 8)								

Provider Name:

BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER

Provider NPI:

1932104213

OSHPD Facility Number:

206190101

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(25,605)</u>	<u>(24,636)</u>	<u>(3,153)</u>	<u>(12,913)</u>	<u>(912)</u>	<u>(13,512)</u>	<u>(470)</u>	<u>(4,260)</u>	<u>4,653,488</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1932104213		25
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$342,632	\$342,632

Provider Name							Fiscal Period		Provider NPI		Adjustments
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1932104213		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	\$0	\$373,081	\$373,081	
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	0	156,825	156,825	
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	0	24,022	24,022 *	
	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	373,081	(373,081)	0 *	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	156,825	(156,825)	0 *	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	24,022	(24,022)	0 *	
							To reclassify direct residential care expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$350,868	(\$35,800)	\$315,068 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	68,920	35,800	104,720	
							To reclassify liability insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	* \$0	\$138,514	\$138,514	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	* 0	39,093	39,093	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	* 0	52,025	52,025	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	256,338	(138,514)	117,824 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	89,409	(39,093)	50,316 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 315,068	(52,025)	263,043 *	
							To reclassify public relation, advertising and marketing expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CMS Pub. 15-1, Sections 2136 and 2136.2				

Provider Name							Fiscal Period		Provider NPI		Adjustments
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1932104213		25
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
RECLASSIFICATIONS OF REPORTED COSTS											
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		\$159,211	(\$113,599)	\$45,612 *
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor		* 24,022	113,599	137,621
							To reclassify direct residential apartment decoration expenses to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		* \$263,043	\$3,856	\$266,899 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees		28,413	(3,856)	24,557
							To reclassify non-CDPH license expenses to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1932104213		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate cable television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	*	\$45,612	(\$23,558)	\$22,054 *
8	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$117,824	\$70,220	\$188,044 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To reverse the provider's adjustment for proper cost finding since a nonreimbursable cost center has been established. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2136, 2136.2, and 2304	*	50,316	20,819	71,135 *
9	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To abate dietary revenue against the related cost. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328D CMS Pub. 15-2, Section 3613		\$242,862	(\$52,080)	\$190,782 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the liability Insurance expenses to agree with the provider records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300 and 2304	*	\$266,899	(\$25,605)	\$241,294 *
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate rental revenue against the related costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$241,294	(\$24,636)	\$216,658 *
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate late fees revenue against the related costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$216,658	(\$3,153)	\$213,505 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1932104213		25	
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
ADJUSTMENTS TO REPORTED COSTS											
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate miscellaneous revenue against the related costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$213,505	(\$12,913)	\$200,592 *
14	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor To abate housekeeping revenue against the related costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$34,622	(\$912)	\$33,710 *
15	10.5	040	4	8A-1	040	4	Property Taxes To abate parking lot revenue against the related expenses. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2107.2 CMS Pub. 15-2, Section 3613		\$15,307	(\$13,512)	\$1,795 *
16	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$1,795	(\$470)	\$1,325 *
17	10.5	045	4	8A-1	045	4	Property Insurance To adjust the reported property insurance expense to agree with the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$53,755	(\$4,260)	\$49,495 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1932104213		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
18	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$47,200	\$243,940	\$291,140
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	21,823	100,120	121,943
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* 22,054	784,026	806,080
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	\$176,771	\$176,796	\$353,567
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	97,342	53,196	150,538
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	* 33,710	82,503	116,213
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$4,042	\$17,838	\$21,880
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	\$5,688	\$25,102	\$30,790
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	\$6,024	\$26,584	\$32,608
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	\$23,297	\$27,492	\$50,789
	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$24,436	\$24,436
	10.5	040	4	8A-1	040	4	Property Taxes	* \$1,325	\$18,064	\$19,389
	10.5	045	4	8A-1	045	4	Property Insurance	* \$49,495	\$63,435	\$112,930
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	\$90,186	\$137,111	\$227,297
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$77,627	\$9,428	\$87,055
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	46,115	721	46,836
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	523	29,912	30,435 *
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$225,065	\$762,137	\$987,202
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	54,951	305,186	360,137
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 190,782	705,346	896,128
-Continued on next page-										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1932104213		25	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
-Continued from previous page-											
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	\$55,601	\$99,399	\$155,000	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	29,354	34,910	64,264	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	9,258	49,318	58,576	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$188,044	\$149,271	\$337,315
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	71,135	37,132	108,267
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	200,592	690,085	890,677 *
To reverse the provider's reported residential care adjustments for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
19	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To reverse provider's laundry revenue abatement for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$30,435	\$19,988	\$50,423
20	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Retirement Housing Foundation Home Office Audit Report for fiscal period ended September 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$890,677	(\$240,966)	\$649,711

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1932104213		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED STATISTICS										
21	10.7	139	1,2,3	7	139		Residential Care (Square Feet)	0	188,088	188,088
	10.7	145	1,2,3	7	145		Other Nonreimbursable	0	1,595	1,595
	10.7	175	1	7	N/A		Total - Square Feet	42,979	189,683	232,662
	10.7	175	2	7	N/A		Total - Square Feet	42,979	184,307	227,286
	10.7	175	3	7	N/A		Total - Square Feet	42,979	183,797	226,776
							To adjust square footage statistics to agree with the provider's record. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
22	10.7	080	4	7	080		Physical Therapy (Pound of Laundry)	10,560	(5,280)	5,280
	10.7	139	4	7	139		Residential Care	0	224,070	224,070
	10.7	145	4	7	145		Other Nonreimbursable	0	5,280	5,280
	10.7	175	4	7	N/A		Total - Pounds of Laundry	351,835	224,070	575,905
							To adjust laundry and linen statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
23	10.7	105	5	7	105		Skilled Nursing Care (Dietary Meals)	99,059	(5,404)	93,655
	10.7	139	5	7	139		Residential Care	0	209,262	209,262
	10.7	145	5	7	145		Other Nonreimbursable	0	36,049	36,049
	10.7	175	5	7	N/A		Total - Dietary Meals	99,059	239,907	338,966
							To adjust dietary statistics to agree with the provider's record. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
BIXBY KNOLLS TOWERS HEALTHCARE & REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1932104213		25
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										
24	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	774	774
25	4.1	5	2	1	15		Medi-Cal Skilled Nursing Care Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through December 31, 2012 Report Date: January 17, 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	18,102	(83)	18,019