

**REPORT
ON THE
RATE SETTING AUDIT**

**CALIFORNIA PARK REHABILITATION HOSPITAL
CHICO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1427016740**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Ally Lo**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15, 2013

Keith Garcia, Administrator
California Park Rehabilitation Hospital
2850 Sierra Sunset Terrace
Chico, CA 95928

CALIFORNIA PARK REHABILITATION HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1427016740
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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 Rate Development Division.

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

Keith Garcia
Page 2

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

California Park Rehabilitation Hospital

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:

1427016740

OSHPD Facility No.:

206044028

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	\$ 2,960,459	\$ 97.35
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 795,257	\$ 26.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 739,665	\$ 24.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 583,337	\$ 19.18
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 73,235	\$ 2.41
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,898	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,474	\$ 2.09
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 328,262	\$ 10.79
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 608,644	\$ 20.02
11	Cost of Routine Service/Audited Total Costs	\$ 6,186,178	\$ 6,172,231	\$ 202.97
12	Total Patient Days (Adj)	30,409	30,409	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.43	\$ 202.97	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 1)	20,223	20,072	
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:

California Park Rehabilitation Hospital

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:

1427016740

OSHPD Facility No.:

206044028

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:
California Park Rehabilitation Hospital

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:
1427016740

OSHPD Facility No.:
206044028

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	\$ 67,759	\$ 67,759		
160	Activities	119,520		\$ 119,520	
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	2,773,180	67,759	119,520	2,960,459 *
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	\$ 2,960,459	\$ 67,759	\$ 119,520	\$ 2,960,459

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
California Park Rehabilitation Hospital

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 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	\$ 94,585	\$ 94,585										
010	Housekeeping	172,839	435	\$ 173,274									
060	Laundry and Linen	70,509	9,079	16,709	\$ 96,297								
065	Dietary	384,070	3,119	5,740	0	\$ 392,929							
155	Social Services	N/A	683	1,258	0	0	\$ 1,941						
160	Activities	N/A	940	1,730	0	0	0	\$ 2,671					
165	Administration	N/A	10,040	18,478	0	0	0	0		\$ 28,518	\$ 28,518		
166	Medical Records	90,230	746	1,372	0	0	0	0		92,348		\$ 92,348	
170	Inservice Education - Nursing	19,831	795	1,464	0	0	0	0	\$ 22,090				
ANCILLARY SERVICES													
075	Patient Supplies		431	793	0	0	0	0	0	1,224	341	1,104	\$ 2,668
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,005	3,689	0	0	0	0	0	5,694	2,227	7,210	15,131
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		501	922	0	0	0	0	0	1,424	1,459	4,725	7,608
083	Speech Pathology		0	0	0	0	0	0	0	0	452	1,465	1,917
085	Pharmacy		522	960	0	0	0	0	0	1,482	923	2,989	5,394
090	Laboratory		0	0	0	0	0	0	0	0	99	321	420
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	262	848	1,110
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		64,544	118,786	96,297	392,929	1,941	2,671	22,090	699,257	22,651	73,349	795,257 *
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		746	1,372	0	0	0	0	0	2,118	104	337	2,558
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 832,064	\$ 94,585	\$ 173,274	\$ 96,297	\$ 392,929	\$ 1,941	\$ 2,671	\$ 22,090	\$ 711,199	\$ 28,518	\$ 92,348	\$ 832,064

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
California Park Rehabilitation Hospital

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 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	\$ 283,133	\$ 283,133										
010	Housekeeping	24,302	1,302	\$ 25,604									
060	Laundry and Linen	18,639	27,178	2,469	\$ 48,286								
065	Dietary	278,064	9,336	848	0	\$ 288,248							
155	Social Services	350	2,046	186	0	0	\$ 2,582						
160	Activities	10,372	2,814	256	0	0	0	\$ 13,442					
165	Administration	N/A	30,054	2,730	0	0	0	0		\$ 32,784	\$ 32,784		
166	Medical Records	6,611	2,232	203	0	0	0	0		9,045		\$ 9,045	
170	Inservice Education - Nursing	0	2,381	216	0	0	0	0	\$ 2,597				
ANCILLARY SERVICES													
075	Patient Supplies	68,778	1,289	117	0	0	0	0	0	70,185	392	108	\$ 70,685
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	460,172	6,001	545	0	0	0	0	0	466,718	2,560	706	469,984
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	312,624	1,500	136	0	0	0	0	0	314,261	1,677	463	316,401
083	Speech Pathology	99,038	0	0	0	0	0	0	0	99,038	520	143	99,702
085	Pharmacy	194,954	1,562	142	0	0	0	0	0	196,658	1,061	293	198,012
090	Laboratory	21,698	0	0	0	0	0	0	0	21,698	114	31	21,843
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	57,322	0	0	0	0	0	0	0	57,322	301	83	57,706
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	140,527	193,206	17,552	48,286	288,248	2,582	13,442	2,597	706,440	26,040	7,185	739,665 *
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	12,630	2,232	203	0	0	0	0	0	15,064	120	33	15,217
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,989,214	\$ 283,133	\$ 25,604	\$ 48,286	\$ 288,248	\$ 2,582	\$ 13,442	\$ 2,597	\$ 1,947,384	\$ 32,784	\$ 9,045	\$ 1,989,214

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
California Park Rehabilitation Hospital

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

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)	\$ 626,046	89%							
	Property Tax (line 40)	78,597	11%	\$ 704,643						
005	Plant Operations and Maintenance			18,625	\$ 18,625					
010	Housekeeping			3,154	86	\$ 3,240				
060	Laundry and Linen			65,850	1,788	312	\$ 67,950			
065	Dietary			22,621	614	107	0	\$ 23,342		
155	Social Services			4,957	135	24	0	0	\$ 5,115	
160	Activities			6,819	185	32	0	0	0	\$ 7,037
165	Administration			72,820	1,977	346	0	0	0	0
166	Medical Records			5,407	147	26	0	0	0	0
170	Inservice Education - Nursing			5,768	157	27	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,124	85	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,540	395	69	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,635	99	17	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,785	103	18	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			468,130	12,710	2,221	67,950	23,342	5,115	7,037
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,407	147	26	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 704,643	100%	\$ 704,643	\$ 18,625	\$ 3,240	\$ 67,950	\$ 23,342	\$ 5,115	\$ 7,037

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
California Park Rehabilitation Hospital

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 626,046	89%							
	Property Tax (line 40)	78,597	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 75,142	\$ 75,142				
166	Medical Records				5,580		\$ 5,580			
170	Inservice Education - Nursing			\$ 5,952						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,224	898	67	\$ 4,189	\$ 3,722	\$ 467
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	15,004	5,867	436	21,306	18,929	2,376
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,751	3,845	286	7,881	7,002	879
083	Speech Pathology			0	0	1,192	89	1,281	1,138	143
085	Pharmacy			0	3,906	2,432	181	6,518	5,791	727
090	Laboratory			0	0	261	19	281	249	31
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	690	51	741	659	83
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			5,952	592,457	59,683	4,432	656,572	583,337	73,235
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,580	274	20	5,874	5,219	655
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 704,643	100%	\$ 5,952	\$ 623,921	\$ 75,142	\$ 5,580	\$ 704,643	\$ 626,046	\$ 78,597

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
California Park Rehabilitation Hospital

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 16,638												
055	Interest - Other	346												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	749,307												
	Total Costs Allocable as Administration	766,291	60%											
167	CDPH Licensing Fees	25,052	2%											
168	Professional Liability Insurance	79,915	6%											
169	Quality Assurance Fees	413,286	32%											
174	Caregiver Training	0	0%											
	Total	1,284,544	100%						\$ 1,284,544					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,224	\$ 70,185	\$ 3,224	\$ 74,632	15,356	\$ 9,161	\$ 299	\$ 955	\$ 4,941	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,694	466,718	15,004	487,416	100,290	59,828	1,956	6,239	32,267	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,424	314,261	3,751	319,435	65,727	39,209	1,282	4,089	21,147	0
083	Speech Pathology			0	0	99,038	0	99,038	20,378	12,156	397	1,268	6,556	0
085	Pharmacy			0	1,482	196,658	3,906	202,046	41,573	24,800	811	2,586	13,376	0
090	Laboratory			0	0	21,698	0	21,698	4,465	2,663	87	278	1,436	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	57,322	0	57,322	11,795	7,036	230	734	3,795	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			2,960,459	699,257	706,440	592,457	4,958,614	1,020,278	608,644	19,898	63,474	328,262	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	2,118	15,064	5,580	22,762	4,683	2,794	91	291	1,507	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,284,544		\$ 2,960,459	\$ 711,199	\$ 1,947,384	\$ 623,921	\$ 6,242,963	\$ 1,284,544					
	Total Administrative Costs							\$ 1,284,544		\$ 766,291	\$ 25,052	\$ 79,915	\$ 413,286	\$ -
	Unit Cost Multiplier							0.20575871						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 120,865	\$ 41,830	\$ 80,722	\$ 243,417							
	TOTAL FACILITY COSTS							\$ 7,770,924						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
California Park Rehabilitation Hospital

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	620									
010	Housekeeping	105	105								
060	Laundry and Linen	2,192	2,192	2,192							
065	Dietary	753	753	753							
155	Social Services	165	165	165							
160	Activities	227	227	227							
165	Administration	2,424	2,424	2,424							
166	Medical Records	180	180	180							
170	Inservice Education - Nursing	192	192	192							
	ANCILLARY SERVICES										
075	Patient Supplies	104	104	104						74,632	74,632
077	Specialized Support Surfaces									0	0
080	Physical Therapy	484	484	484						487,416	487,416
081	Respiratory Therapy									0	0
082	Occupational Therapy	121	121	121						319,435	319,435
083	Speech Pathology									99,038	99,038
085	Pharmacy	126	126	126						202,046	202,046
090	Laboratory									21,698	21,698
095	Home Health Services									0	0
100	Other Ancillary Services									57,322	57,322
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,583	15,583	15,583	287,438	91,227	2,913,707	2,913,707	2,913,707	4,958,614	4,958,614
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	180	180	180						22,762	22,762
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,456	22,836	22,731	287,438	91,227	2,913,707	2,913,707	2,913,707	6,242,963	6,242,963
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 67,759	\$ 119,520			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023255255	0.04101991			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 94,585	\$ 173,274	\$ 96,297	\$ 392,929	\$ 1,941	\$ 2,671	\$ 22,090	\$ 28,518	\$ 92,348
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.14192503	7.62280155	0.33501931	4.30715511	0.00066622	0.00091656	0.00758135	0.00456798	0.01479228
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 283,133	\$ 25,604	\$ 48,286	\$ 288,248	\$ 2,582	\$ 13,442	\$ 2,597	\$ 32,784	\$ 9,045
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.39853740	1.12638452	0.16798624	3.15968152	0.00088602	0.00461342	0.00089123	0.00525142	0.00144891
	TOTAL CAPITAL COSTS - SCH. 5	\$ 704,643	\$ 18,625	\$ 3,240	\$ 67,950	\$ 23,342	\$ 5,115	\$ 7,037	\$ 5,952	\$ 75,142	\$ 5,580
	UNIT COST MULTIPLIER (CAPITAL COSTS)	30.04105559	0.81561808	0.14253446	0.23639973	0.25587166	0.00175545	0.00241508	0.00204271	0.01203629	0.00089378

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
California Park Rehabilitation Hospital

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

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	\$ 73,061	\$ 0	\$ 73,061	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,524	0	21,524	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	283,133	0	283,133	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 377,718	\$ 0	\$ 377,718	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 126,147	\$ 0	\$ 126,147	(Sch 3)
010	.20-.39	Fringe Benefits	6300	46,692	0	46,692	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,302	0	24,302	(Sch 4)
010		Housekeeping - Total	6300	\$ 197,141	\$ 0	\$ 197,141	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	31,090	0	31,090	(Sch 5)
025		Depreciation: Equipment	7140	25,921	0	25,921	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	569,035	0	569,035	(Sch 5)
040		Property Taxes	7300	78,597	0	78,597	(Sch 5)
045		Property Insurance	7400	16,638	0	16,638	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 346	\$ 0	\$ 346	(Sch 6)
057		Subtotal 005 - 055		\$ 1,296,486	\$ 0	\$ 1,296,486	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,508	\$ 0	\$ 52,508	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,001	0	18,001	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,639	0	18,639	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 89,148	\$ 0	\$ 89,148	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 212,306	\$ 0	\$ 212,306	(Sch 3)
065	.20-.39	Fringe Benefits	6500	59,505	0	59,505	(Sch 3)
065	.79	Agency Staff	6500	112,259	0	112,259	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	278,064	0	278,064	(Sch 4)
065		Dietary - Total	6500	\$ 662,134	\$ 0	\$ 662,134	
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	68,778	0	68,778	(Sch 4)
075		Patient Supplies - Total	8100	\$ 68,778	\$ 0	\$ 68,778	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

California Park Rehabilitation Hospital

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:

1427016740

OSHPD Facility Number:

206044028

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	460,172	0	460,172	(Sch 4)
080		Physical Therapy - Total	8200	\$ 460,172	\$ 0	\$ 460,172	
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	312,624	0	312,624	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 312,624	\$ 0	\$ 312,624	
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	99,038	0	99,038	(Sch 4)
083		Speech Pathology - Total	8280	\$ 99,038	\$ 0	\$ 99,038	
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	194,954	0	194,954	(Sch 4)
085		Pharmacy - Total	8300	\$ 194,954	\$ 0	\$ 194,954	
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	21,698	0	21,698	(Sch 4)
090		Laboratory - Total	8400	\$ 21,698	\$ 0	\$ 21,698	
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	57,322	0	57,322	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 57,322	\$ 0	\$ 57,322	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
California Park Rehabilitation Hospital

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,214,586	\$ 0	\$ 1,214,586	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,027,137	\$ 0	\$ 2,027,137	(Sch 2)
105	.20-.39	Fringe Benefits	6110	529,730	0	529,730	(Sch 2)
105	.49	Agency Staff	6110	216,313	0	216,313	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	140,527	0	140,527	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,913,707	\$ 0	\$ 2,913,707	
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:
California Park Rehabilitation Hospital

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

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	12,630	0	12,630 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 12,630	\$ 0	\$ 12,630
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		\$ 2,926,337	\$ 0	\$ 2,926,337
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 50,157	\$ 0	\$ 50,157 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,602	0	17,602 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	350	0	350 (Sch 4)
155		Social Services - Total	6600	\$ 68,109	\$ 0	\$ 68,109

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
California Park Rehabilitation Hospital

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 11, 2011

Provider NPI:
1427016740

OSHPD Facility Number:
206044028

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	\$ 84,933	\$ 0	\$ 84,933	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,587	0	34,587	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,372	0	10,372	(Sch 4)
160		Activities - Total	6700	\$ 129,892	\$ 0	\$ 129,892	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 256,550	\$ 0	\$ 256,550	(Sch 6)
165	.20-.39	Fringe Benefits	6900	117,688	0	117,688	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	375,069	0	375,069	(Sch 6)
165		Administration - Total	6900	\$ 749,307	\$ 0	\$ 749,307	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 62,910	\$ 0	\$ 62,910	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,320	0	27,320	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,611	0	6,611	(Sch 4)
166		Medical Records - Total	6900	\$ 96,841	\$ 0	\$ 96,841	
167		CDPH Licensing Fees	6900	\$ 25,052	\$ 0	\$ 25,052	(Sch 6)
168		Professional Liability Insurance	6900	\$ 79,915	\$ 0	\$ 79,915	(Sch 6)
169		Quality Assurance Fees	6900	\$ 413,286	\$ 0	\$ 413,286	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 13,154	\$ 0	\$ 13,154	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,677	0	6,677	(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	\$ 19,831	\$ 0	\$ 19,831	
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		\$ 1,582,233	\$ 0	\$ 1,582,233	
200		Total		\$ 7,770,924	\$ 0	\$ 7,770,924	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
-----	------	---	------	--	--	------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
CALIFORNIA PARK REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1427016740	1	
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>										
1	4.1	70	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31 , 201 Payment Period: January 1, 2011 through April 30, 2013 Report Date: May 06, 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	20,223	(151)	20,072	