

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CHATSWORTH PARK HEALTH CARE CENTER  
CHATSWORTH, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1477530087**

**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: Henry Igboke  
Auditor: Janie Lee**



TOBY DOUGLAS  
*Director*

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



EDMUND G. BROWN JR.  
*GOVERNOR*

Date: June 07, 2013

Spencer Olsen, CFO  
North American Health Care, Inc.  
3 Monarch Bay Plaza, Suite 203  
Dana Point, CA 92629

PROVIDER: CHATSWORTH PARK HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1477530087  
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 Rate Development Branch.

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.

Spencer Olsen  
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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 A. Varho)

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

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
CHATSWORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility No.:  
206190166

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,122,583	\$ 93.64
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 977,060	\$ 22.19
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 982,303	\$ 22.31
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 274,361	\$ 6.23
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 41,892	\$ 0.95
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,979	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 74,576	\$ 1.69
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 450,263	\$ 10.23
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,283,236	\$ 29.15
11	Cost of Routine Service/Audited Total Costs	\$ 8,266,458	\$ 8,228,252	\$ 186.89
12	Total Patient Days (Adj )	44,028	44,028	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 187.75	\$ 186.89	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	25,488	24,190	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
CHATSORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility No.:  
206190166

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
CHATSWORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility No.:  
206190166

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 115,517	\$ 115,517		
160	Activities	120,794		\$ 120,794	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	679,353	0	0	679,353
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	409,324	0	0	409,324
083	Speech Pathology	117,508	0	0	117,508
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,886,272	115,517	120,794	4,122,583 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,328,768</b>	<b>\$ 115,517</b>	<b>\$ 120,794</b>	<b>\$ 5,328,768</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CHATSWORTH PARK HEALTH CARE CENTER

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 129,661	\$ 129,661										
010	Housekeeping	241,785	178	\$ 241,963									
060	Laundry and Linen	39,343	7,295	13,632	\$ 60,270								
065	Dietary	327,201	9,961	18,615	0	\$ 355,777							
155	Social Services	N/A	739	1,382	0	0	\$ 2,121						
160	Activities	N/A	1,450	2,710	0	0	0	\$ 4,161					
165	Administration	N/A	5,901	11,028	0	0	0	0		\$ 16,929	\$ 16,929		
166	Medical Records	173,390	1,315	2,458	0	0	0	0		177,163		\$ 177,163	
170	Inservice Education - Nursing	131,852	2,986	5,580	0	0	0	0	\$ 140,419				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,386	2,591	0	0	0	0	0	3,977	192	2,008	\$ 6,177
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,173	2,192	0	0	0	0	0	3,365	1,412	14,772	19,549
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,173	2,192	0	0	0	0	0	3,365	907	9,489	13,761
083	Speech Pathology		1,173	2,192	0	0	0	0	0	3,365	260	2,722	6,348
085	Pharmacy		476	890	0	0	0	0	0	1,367	697	7,293	9,356
090	Laboratory		0	0	0	0	0	0	0	0	169	1,769	1,939
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	530	5,548	6,078
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		93,598	174,905	60,270	355,777	2,121	4,161	140,419	831,251	12,718	133,091	977,060 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		853	1,594	0	0	0	0	0	2,448	45	471	2,963
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,043,232</b>	<b>\$ 129,661</b>	<b>\$ 241,963</b>	<b>\$ 60,270</b>	<b>\$ 355,777</b>	<b>\$ 2,121</b>	<b>\$ 4,161</b>	<b>\$ 140,419</b>	<b>\$ 849,139</b>	<b>\$ 16,929</b>	<b>\$ 177,163</b>	<b>\$ 1,043,232</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CHATSWORTH PARK HEALTH CARE CENTER

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 281,715	\$ 281,715										
010	Housekeeping	27,919	386	\$ 28,305									
060	Laundry and Linen	22,735	15,850	1,595	\$ 40,180								
065	Dietary	285,238	21,643	2,178	0	\$ 309,059							
155	Social Services	0	1,607	162	0	0	\$ 1,768						
160	Activities	3,860	3,151	317	0	0	0	\$ 7,329					
165	Administration	N/A	12,822	1,290	0	0	0	0		\$ 14,112	\$ 14,112		
166	Medical Records	28,553	2,858	288	0	0	0	0		31,698		\$ 31,698	
170	Inservice Education - Nursing	0	6,488	653	0	0	0	0	\$ 7,141				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	82,705	3,012	303	0	0	0	0	0	86,021	160	359	\$ 86,540
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,549	256	0	0	0	0	0	2,805	1,177	2,643	6,625
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	23,776	2,549	256	0	0	0	0	0	26,581	756	1,698	29,035
083	Speech Pathology	162	2,549	256	0	0	0	0	0	2,967	217	487	3,671
085	Pharmacy	336,188	1,035	104	0	0	0	0	0	337,327	581	1,305	339,213
090	Laboratory	82,481	0	0	0	0	0	0	0	82,481	141	317	82,939
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	258,591	0	0	0	0	0	0	0	258,591	442	993	260,025
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	358,590	203,361	20,461	40,180	309,059	1,768	7,329	7,141	947,888	10,602	23,813	982,303
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	15,239	1,854	187	0	0	0	0	0	17,279	38	84	17,401
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,807,752</b>	<b>\$ 281,715</b>	<b>\$ 28,305</b>	<b>\$ 40,180</b>	<b>\$ 309,059</b>	<b>\$ 1,768</b>	<b>\$ 7,329</b>	<b>\$ 7,141</b>	<b>\$ 1,761,941</b>	<b>\$ 14,112</b>	<b>\$ 31,698</b>	<b>\$ 1,807,752</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CHATSORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 292,503	87%							
	Property Tax (line 40)	44,662	13%	\$ 337,165						
005	Plant Operations and Maintenance			425	\$ 425					
010	Housekeeping			462	1	\$ 462				
060	Laundry and Linen			18,946	24	26	\$ 18,996			
065	Dietary			25,870	33	36	0	\$ 25,939		
155	Social Services			1,920	2	3	0	0	\$ 1,925	
160	Activities			3,767	5	5	0	0	0	\$ 3,777
165	Administration			15,327	19	21	0	0	0	0
166	Medical Records			3,416	4	5	0	0	0	0
170	Inservice Education - Nursing			7,756	10	11	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,601	5	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,047	4	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,047	4	4	0	0	0	0
083	Speech Pathology			3,047	4	4	0	0	0	0
085	Pharmacy			1,237	2	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			243,082	307	334	18,996	25,939	1,925	3,777
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,216	3	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 337,165</b>	<b>100%</b>	<b>\$ 337,165</b>	<b>\$ 425</b>	<b>\$ 462</b>	<b>\$ 18,996</b>	<b>\$ 25,939</b>	<b>\$ 1,925</b>	<b>\$ 3,777</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CHATSORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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 87% Of Total	Property Tax 13% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 292,503	87%							
	Property Tax (line 40)	44,662	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 15,367	\$ 15,367				
166	Medical Records				3,425		\$ 3,425			
170	Inservice Education - Nursing			\$ 7,776						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,610	174	39	\$ 3,823	\$ 3,317	\$ 506
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,055	1,281	286	4,622	4,010	612
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,055	823	183	4,061	3,523	538
083	Speech Pathology			0	3,055	236	53	3,344	2,901	443
085	Pharmacy			0	1,240	633	141	2,014	1,747	267
090	Laboratory			0	0	153	34	188	163	25
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	481	107	588	510	78
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			7,776	302,136	11,544	2,573	316,253	274,361	41,892
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,222	41	9	2,272	1,971	301
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 337,165	100%	\$ 7,776	\$ 318,373	\$ 15,367	\$ 3,425	\$ 337,165	\$ 292,503	\$ 44,662

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CHATSWORTH PARK HEALTH CARE CENTER

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 14,589												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,693,581												
	Total Costs Allocable as Administration	1,708,170	70%											
167	CDPH Licensing Fees	29,257	1%											
168	Professional Liability Insurance	99,271	4%											
169	Quality Assurance Fees	599,364	25%											
174	Caregiver Training	0	0%											
	Total	2,436,062	100%						\$ 2,436,062					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 3,977	\$ 86,021	\$ 3,610	\$ 93,608	27,613	\$ 19,362	\$ 332	\$ 1,125	\$ 6,794	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			679,353	3,365	2,805	3,055	688,579	203,121	142,429	2,439	8,277	49,976	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			409,324	3,365	26,581	3,055	442,326	130,480	91,493	1,567	5,317	32,103	0
083	Speech Pathology			117,508	3,365	2,967	3,055	126,896	37,433	26,248	450	1,525	9,210	0
085	Pharmacy			0	1,367	337,327	1,240	339,934	100,276	70,314	1,204	4,086	24,672	0
090	Laboratory			0	0	82,481	0	82,481	24,331	17,061	292	991	5,986	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	258,591	0	258,591	76,281	53,488	916	3,108	18,768	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			4,122,583	831,251	947,888	302,136	6,203,858	1,830,053	1,283,236	21,979	74,576	450,263	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,448	17,279	2,222	21,949	6,475	4,540	78	264	1,593	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,436,062		\$ 5,328,768	\$ 849,139	\$ 1,761,941	\$ 318,373	\$ 8,258,222	\$ 2,436,062					
	Total Administrative Costs							\$ 2,436,062		\$ 1,708,170	\$ 29,257	\$ 99,271	\$ 599,364	\$ -
	Unit Cost Multiplier							0.29498627						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 194,093	\$ 45,811	\$ 18,792	\$ 258,695							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,952,979						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CHATSWORTH PARK HEALTH CARE CENTER

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	23									
010	Housekeeping	25	25								
060	Laundry and Linen	1,026	1,026	1,026							
065	Dietary	1,401	1,401	1,401							
155	Social Services	104	104	104							
160	Activities	204	204	204							
165	Administration	830	830	830							
166	Medical Records	185	185	185							
170	Inservice Education - Nursing	420	420	420							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	195	195	195						93,608	93,608
077	Specialized Support Surfaces									0	0
080	Physical Therapy	165	165	165						688,579	688,579
081	Respiratory Therapy									0	0
082	Occupational Therapy	165	165	165						442,326	442,326
083	Speech Pathology	165	165	165						126,896	126,896
085	Pharmacy	67	67	67						339,934	339,934
090	Laboratory									82,481	82,481
095	Home Health Services									0	0
100	Other Ancillary Services									258,591	258,591
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,164	13,164	13,164	167,181	131,105	4,244,862	4,244,862	4,244,862	6,203,858	6,203,858
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	120	120	120						21,949	21,949
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	18,259	18,236	18,211	167,181	131,105	4,244,862	4,244,862	4,244,862	8,258,222	8,258,222
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 115,517	\$ 120,794			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.02721337	0.02845652			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 129,661	\$ 241,963	\$ 60,270	\$ 355,777	\$ 2,121	\$ 4,161	\$ 140,419	\$ 16,929	\$ 177,163
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		7.11016670	13.28662644	0.36050813	2.71367917	0.00049973	0.00098023	0.03307967	0.00205000	0.02145297
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 281,715	\$ 28,305	\$ 40,180	\$ 309,059	\$ 1,768	\$ 7,329	\$ 7,141	\$ 14,112	\$ 31,698
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		15.44828910	1.55429176	0.24033621	2.35733661	0.00041657	0.00172645	0.00168229	0.00170886	0.00383842
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 337,165	\$ 425	\$ 462	\$ 18,996	\$ 25,939	\$ 1,925	\$ 3,777	\$ 7,776	\$ 15,367	\$ 3,425
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	18.46568815	0.02328969	0.02538161	0.11362375	0.19784614	0.00045361	0.00088977	0.00183187	0.00186080	0.00041476

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHATSORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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	\$ 108,536	\$ 0	\$ 108,536	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,125	0	21,125	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	281,715	0	281,715	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 411,376	\$ 0	\$ 411,376	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 198,933	\$ 0	\$ 198,933	(Sch 3)
010	.20-.39	Fringe Benefits	6300	42,852	0	42,852	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,919	0	27,919	(Sch 4)
010		Housekeeping - Total	6300	\$ 269,704	\$ 0	\$ 269,704	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	165,588	0	165,588	(Sch 5)
025		Depreciation: Equipment	7140	115,449	0	115,449	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	44,662	0	44,662	(Sch 5)
045		Property Insurance	7400	14,589	0	14,589	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	11,466	0	11,466	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,032,834	\$ 0	\$ 1,032,834	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 33,588	\$ 0	\$ 33,588	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,755	0	5,755	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,735	0	22,735	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 62,078	\$ 0	\$ 62,078	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 269,310	\$ 0	\$ 269,310	(Sch 3)
065	.20-.39	Fringe Benefits	6500	57,891	0	57,891	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	285,238	0	285,238	(Sch 4)
065		Dietary - Total	6500	\$ 612,439	\$ 0	\$ 612,439	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	82,705	0	82,705	(Sch 4)
075		Patient Supplies - Total	8100	\$ 82,705	\$ 0	\$ 82,705	
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:  
CHATSORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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	\$ 560,046	\$ 0	\$ 560,046	(Sch 2)
080	.20-.39	Fringe Benefits	8200	119,307	0	119,307	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 679,353	\$ 0	\$ 679,353	
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	\$ 352,001	\$ 0	\$ 352,001	(Sch 2)
082	.20-.39	Fringe Benefits	8250	57,323	0	57,323	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	23,776	0	23,776	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 433,100	\$ 0	\$ 433,100	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 102,793	\$ 0	\$ 102,793	(Sch 2)
083	.20-.39	Fringe Benefits	8280	14,715	0	14,715	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	162	0	162	(Sch 4)
083		Speech Pathology - Total	8280	\$ 117,670	\$ 0	\$ 117,670	
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	336,188	0	336,188	(Sch 4)
085		Pharmacy - Total	8300	\$ 336,188	\$ 0	\$ 336,188	
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	82,481	0	82,481	(Sch 4)
090		Laboratory - Total	8400	\$ 82,481	\$ 0	\$ 82,481	
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	259,195	(604)	258,591	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 259,195	\$ (604)	\$ 258,591	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHATSORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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		\$ 1,990,692	\$ (604)	\$ 1,990,088	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,169,939	\$ 0	\$ 3,169,939	(Sch 2)
105	.20-.39	Fringe Benefits	6110	716,333	0	716,333	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	358,590	0	358,590	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,244,862	\$ 0	\$ 4,244,862	
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:  
CHATSORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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)
		<b>Other Nonreimbursable</b>				
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	604	14,635	15,239 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 604	\$ 14,635	\$ 15,239
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		<b>Subtotal 105 - 145</b>		\$ 4,245,466	\$ 14,635	\$ 4,260,101
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 91,274	\$ 0	\$ 91,274 (Sch 2)
155	.20-.39	Fringe Benefits	6600	24,243	0	24,243 (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	\$ 115,517	\$ 0	\$ 115,517

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHATSORTH PARK HEALTH CARE CENTER

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

Provider NPI:  
1477530087

OSHPD Facility Number:  
206190166

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	\$ 99,537	\$ 0	\$ 99,537	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,257	0	21,257	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,860	0	3,860	(Sch 4)
160		Activities - Total	6700	\$ 124,654	\$ 0	\$ 124,654	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 592,965	\$ 0	\$ 592,965	(Sch 6)
165	.20-.39	Fringe Benefits	6900	122,704	0	122,704	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	994,291	(16,379)	977,912	(Sch 6)
165		Administration - Total	6900	\$ 1,709,960	\$ (16,379)	\$ 1,693,581	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 140,286	\$ 0	\$ 140,286	(Sch 3)
166	.20-.39	Fringe Benefits	6900	33,104	0	33,104	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	28,553	0	28,553	(Sch 4)
166		Medical Records - Total	6900	\$ 201,943	\$ 0	\$ 201,943	
167		CDPH Licensing Fees	6900	\$ 29,257	\$ 0	\$ 29,257	(Sch 6)
168		Professional Liability Insurance	6900	\$ 99,271	\$ 0	\$ 99,271	(Sch 6)
169		Quality Assurance Fees	6900	\$ 599,364	\$ 0	\$ 599,364	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 112,955	\$ 0	\$ 112,955	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,897	0	18,897	(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	\$ 131,852	\$ 0	\$ 131,852	
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	
		<b>Subtotal 155 - 174</b>		\$ 3,011,818	\$ (16,379)	\$ 2,995,439	
200		<b>Total</b>		\$ 10,955,327	\$ (2,348)	\$ 10,952,979	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 242,517	
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\* For informational purposes only, this amount is included in various cost centers above.





Provider Name:  
CHATSORTH PARK HEALTH CARE CENTER

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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	14,635		14,635					
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(16,379)	(16,379)						
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - 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							

Provider Name:  
CHATSWORTH PARK HEALTH CARE CENTER

Provider NPI:  
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206190166

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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$2,348)</u> (To Sch 8)	<u>(16,379)</u>	<u>14,031</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
CHATSWORTH PARK HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1477530087		4
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						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210		Total Facility Group Health Insurance To identify Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$242,517	\$242,517		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CHATSWORTH PARK HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1477530087	4		
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed North American Healthl Care, Inc. Home Office Cost Report for fiscal period endec December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$994,291	(\$16,379)	\$977,912	
3	10.5	100	4	8A-1	100	4	Other Ancillary Services	\$259,195	(\$604)	\$258,591	
	10.5	140	4	8A-1	140	4	Beauty and Barber To properly adjust nonreimbursable beauty and barber expense based on provider's trial balance. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	604	14,635	15,239	

Provider Name							Fiscal Period	Provider NPI		Adjustments
CHATSWORTH PARK HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1477530087		4
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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
4	4.1	5	2	1	15	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 1, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	25,488	(1,298)	24,190	