

**REPORT
ON THE
RATE SETTING AUDIT**

**CALIFORNIA SPECIAL CARE CENTER
LA MESA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1942213681**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jing H. Zhang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Robin Jensen, CFO
Kennon S. Shea and Associates
1810 Gillespie Way, Suite 212
El Cajon, CA 92020

CALIFORNIA SPECIAL CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1942213681
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$7,345, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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

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

Robin Jensen
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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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility No.:
206370667

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,485,427	\$ 126.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 687,088	\$ 24.95
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 544,414	\$ 19.77
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 531,391	\$ 19.30
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,787	\$ 0.79
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 2,762	\$ 0.10
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 88,801	\$ 3.23
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 266,829	\$ 9.69
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,520,507	\$ 55.22
11	Cost of Routine Service/Audited Total Costs	\$ 7,146,587.00	\$ 7,149,006	\$ 259.64
12	Total Patient Days (Adj)	27,534	27,534	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 259.55	\$ 259.64	
14	Overpayments (Adjs 3-5)	\$ 0	\$ 7,345	
15	Medi-Cal Days (Adj 2)	8,299	8,173	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility No.:
206370667

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility No.:
206370667

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	\$ 68,552	\$ 68,552		
160	Activities	95,533		\$ 95,533	
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	715,741	0	0	715,741
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	638,343	0	0	638,343
083	Speech Pathology	47,602	0	0	47,602
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	3,321,342	68,552	95,533	3,485,427 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,887,113	\$ 68,552	\$ 95,533	\$ 4,887,113

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

NPI:
1942213681

OSHPD Facility Number:
206370667

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 119,284	\$ 119,284										
010	Housekeeping	115,061	-	\$ 115,061									
060	Laundry and Linen	67,606	3,269	3,153	\$ 74,028								
065	Dietary	291,525	9,617	9,277	0	\$ 310,419							
155	Social Services	N/A	328	316	0	0	\$ 644						
160	Activities	N/A	4,268	4,117	0	0	0	\$ 8,385					
165	Administration	N/A	6,906	6,661	0	0	0	0		\$ 13,567	\$ 13,567		
166	Medical Records	69,036	4,899	4,725	0	0	0	0		78,660		\$ 78,660	
170	Inservice Education - Nursing	73,996	0	0	0	0	0	0	\$ 73,996				
ANCILLARY SERVICES													
075	Patient Supplies		3,973	3,832	0	0	0	0	0	7,806	149	866	\$ 8,821
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	47	274	322
080	Physical Therapy		3,465	3,343	0	0	0	0	0	6,808	1,502	8,707	17,016
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		3,146	3,034	0	0	0	0	0	6,180	1,249	7,243	14,672
083	Speech Pathology		0	0	0	0	0	0	0	0	89	517	606
085	Pharmacy		0	0	0	0	0	0	0	0	590	3,420	4,010
090	Laboratory		0	0	0	0	0	0	0	0	119	690	809
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	154	893	1,047
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		78,430	75,654	74,028	310,419	644	8,385	73,996	621,556	9,640	55,892	687,088
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		983	948	0	0	0	0	0	1,931	27	159	2,118
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 736,508	\$ 119,284	\$ 115,061	\$ 74,028	\$ 310,419	\$ 644	\$ 8,385	\$ 73,996	\$ 644,281	\$ 13,567	\$ 78,660	\$ 736,508

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

NPI:
1942213681

OSHPD Facility Number:
206370667

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 178,076	\$ 178,076										
010	Housekeeping	31,735	0	\$ 31,735									
060	Laundry and Linen	19,376	4,880	870	\$ 25,125								
065	Dietary	201,195	14,358	2,559	0	\$ 218,111							
155	Social Services	260	489	87	0	0	\$ 836						
160	Activities	22,579	6,372	1,135	0	0	0	\$ 30,086					
165	Administration	N/A	10,310	1,837	0	0	0	0		\$ 12,147	\$ 12,147		
166	Medical Records	0	7,313	1,303	0	0	0	0		8,617		\$ 8,617	
170	Inservice Education - Nursing	4,346	0	0	0	0	0	0	\$ 4,346				
ANCILLARY SERVICES													
075	Patient Supplies	43,875	5,931	1,057	0	0	0	0	0	50,863	134	95	\$ 51,092
077	Specialized Support Surfaces	25,260	0	0	0	0	0	0	0	25,260	42	30	25,332
080	Physical Therapy	54,516	5,173	922	0	0	0	0	0	60,611	1,345	954	62,909
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,696	837	0	0	0	0	0	5,533	1,118	793	7,445
083	Speech Pathology	0	0	0	0	0	0	0	0	0	80	57	136
085	Pharmacy	314,852	0	0	0	0	0	0	0	314,852	528	375	315,755
090	Laboratory	63,482	0	0	0	0	0	0	0	63,482	106	76	63,664
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	82,171	0	0	0	0	0	0	0	82,171	138	98	82,407
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	113,203	117,087	20,866	25,125	218,111	836	30,086	4,346	529,661	8,631	6,123	544,414 *
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	5,769	1,468	262	0	0	0	0	0	7,498	25	17	7,540
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,160,695	\$ 178,076	\$ 31,735	\$ 25,125	\$ 218,111	\$ 836	\$ 30,086	\$ 4,346	\$ 1,139,931	\$ 12,147	\$ 8,617	\$ 1,160,695

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility Number:
206370667

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 607,732	96%							
	Property Tax (line 40)	24,917	4%	\$ 632,649						
005	Plant Operations and Maintenance			12,270	\$ 12,270					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			17,000	336	0	\$ 17,336			
065	Dietary			50,019	989	0	0	\$ 51,008		
155	Social Services			1,704	34	0	0	0	\$ 1,738	
160	Activities			22,197	439	0	0	0	0	\$ 22,637
165	Administration			35,916	710	0	0	0	0	0
166	Medical Records			25,478	504	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			20,664	409	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,022	356	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			16,361	324	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			407,905	8,068	0	17,336	51,008	1,738	22,637
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			5,113	101	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 632,649	100%	\$ 632,649	\$ 12,270	\$ -	\$ 17,336	\$ 51,008	\$ 1,738	\$ 22,637

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility Number:
206370667

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 607,732	96%							
	Property Tax (line 40)	24,917	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 36,627	\$ 36,627				
166	Medical Records				25,982		\$ 25,982			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	21,072	403	286	\$ 21,762	\$ 20,905	\$ 857
077	Specialized Support Surfaces			0	0	128	91	218	210	9
080	Physical Therapy			0	18,379	4,054	2,876	25,309	24,312	997
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	16,684	3,372	2,392	22,449	21,565	884
083	Speech Pathology			0	0	241	171	412	395	16
085	Pharmacy			0	0	1,593	1,130	2,722	2,615	107
090	Laboratory			0	0	321	228	549	527	22
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	416	295	710	682	28
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	508,691	26,025	18,461	553,178	531,391	21,787 *
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	5,214	74	53	5,340	5,130	210
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 632,649	100%	\$ -	\$ 570,040	\$ 36,627	\$ 25,982	\$ 632,649	\$ 607,732	\$ 24,917

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

NPI:
1942213681

OSHPD Facility Number:
206370667

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. 81% of Total	DPH Licensing Fees 0% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 14% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,487												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,131,421												
	Total Costs Allocable as Administration	2,139,908	81%											
167	CDPH Licensing Fees	3,887	0%											
168	Professional Liability Insurance	124,976	5%											
169	Quality Assurance Fees	375,526	14%											
174	Caregiver Training	0	0%											
	Total	2,644,297	100%						\$ 2,644,297					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 7,806	\$ 50,863	\$ 21,072	\$ 79,741	29,119	\$ 23,565	\$ 43	\$ 1,376	\$ 4,135	\$ -
077	Specialized Support Surfaces			0	0	25,260	0	25,260	9,224	7,465	14	436	1,310	0
080	Physical Therapy			715,741	6,808	60,611	18,379	801,538	292,694	236,864	430	13,833	41,567	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			638,343	6,180	5,533	16,684	666,740	243,471	197,030	358	11,507	34,576	0
083	Speech Pathology			47,602	0	0	0	47,602	17,383	14,067	26	822	2,469	0
085	Pharmacy			0	0	314,852	0	314,852	114,973	93,042	169	5,434	16,328	0
090	Laboratory			0	0	63,482	0	63,482	23,181	18,760	34	1,096	3,292	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	82,171	0	82,171	30,006	24,282	44	1,418	4,261	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,485,427	621,556	529,661	508,691	5,145,335	1,878,899	1,520,507	2,762	88,801	266,829	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,931	7,498	5,214	14,643	5,347	4,327	8	253	759	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,644,297		\$ 4,887,113	\$ 644,281	\$ 1,139,931	\$ 570,040	\$ 7,241,365	\$ 2,644,297					
	Total Administrative Costs							\$ 2,644,297		\$ 2,139,908	\$ 3,887	\$ 124,976	\$ 375,526	\$ -
	Unit Cost Multiplier							0.36516554						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 92,227	\$ 20,764	\$ 62,609	\$ 175,600							
	TOTAL FACILITY COSTS							\$ 10,061,262						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

NPI:
1942213681

OSHPD Facility Number:
206370667

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	288									
010	Housekeeping										
060	Laundry and Linen	399	399	399							
065	Dietary	1,174	1,174	1,174							
155	Social Services	40	40	40							
160	Activities	521	521	521							
165	Administration	843	843	843							
166	Medical Records	598	598	598							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	485	485	485						79,741	79,741
077	Specialized Support Surfaces									25,260	25,260
080	Physical Therapy	423	423	423						801,538	801,538
081	Respiratory Therapy									0	0
082	Occupational Therapy	384	384	384						666,740	666,740
083	Speech Pathology									47,602	47,602
085	Pharmacy									314,852	314,852
090	Laboratory									63,482	63,482
095	Home Health Services									0	0
100	Other Ancillary Services									82,171	82,171
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,574	9,574	9,574	275,340	82,602	3,434,545	3,434,545	3,434,545	5,145,335	5,145,335
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	120	120	120						14,643	14,643
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,849	14,561	14,561	275,340	82,602	3,434,545	3,434,545	3,434,545	7,241,365	7,241,365
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 68,552	\$ 95,533			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019959558	0.027815329			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 119,284	\$ 115,061	\$ 74,028	\$ 310,419	\$ 644	\$ 8,385	\$ 73,996	\$ 13,567	\$ 78,660
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.19201978	7.90199849	0.26885855	3.75801285	0.00018744	0.00244137	0.02154463	0.00187358	0.01086262
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 178,076	\$ 31,735	\$ 25,125	\$ 218,111	\$ 836	\$ 30,086	\$ 4,346	\$ 12,147	\$ 8,617
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.22965456	2.17945196	0.09125167	2.64050860	0.00024352	0.00875986	0.00126538	0.00167743	0.00118992
	TOTAL CAPITAL COSTS - SCH. 5	\$ 632,649	\$ 12,270	\$ -	\$ 17,336	\$ 51,008	\$ 1,738	\$ 22,637	\$ -	\$ 36,627	\$ 25,982
	UNIT COST MULTIPLIER (CAPITAL COSTS)	42.60549532	0.84268818	0.00000000	0.06296152	0.61751734	0.00050601	0.00659083	0.00000000	0.00505800	0.00358800

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility Number:
206370667

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	\$ 94,462	\$ 0	\$ 94,462	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,822	0	24,822	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,076	0	178,076	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 297,360	\$ 0	\$ 297,360	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 91,585	\$ 0	\$ 91,585	(Sch 3)
010	.20-.39	Fringe Benefits	6300	23,476	0	23,476	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,735	0	31,735	(Sch 4)
010		Housekeeping - Total	6300	\$ 146,796	\$ 0	\$ 146,796	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	215,283	0	215,283	(Sch 5)
025		Depreciation: Equipment	7140	68,121	0	68,121	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,401	0	2,401	(Sch 5)
035		Leases and Rentals	7200	321,927	0	321,927	(Sch 5)
040		Property Taxes	7300	24,917	0	24,917	(Sch 5)
045		Property Insurance	7400	8,487	0	8,487	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,085,292	\$ 0	\$ 1,085,292	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,923	\$ 0	\$ 50,923	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,683	0	16,683	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,376	0	19,376	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 86,982	\$ 0	\$ 86,982	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 225,169	\$ 0	\$ 225,169	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,356	0	66,356	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	201,195	0	201,195	(Sch 4)
065		Dietary - Total	6500	\$ 492,720	\$ 0	\$ 492,720	
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	43,875	0	43,875	(Sch 4)
075		Patient Supplies - Total	8100	\$ 43,875	\$ 0	\$ 43,875	
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	25,260	0	25,260	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 25,260	\$ 0	\$ 25,260	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility Number:
206370667

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	\$ 66,612	\$ 0	\$ 66,612	(Sch 2)
080	.20-.39	Fringe Benefits	8200	22,769	0	22,769	(Sch 2)
080	.79	Agency Staff	8200	626,360	0	626,360	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	54,516	0	54,516	(Sch 4)
080		Physical Therapy - Total	8200	\$ 770,257	\$ 0	\$ 770,257	
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	638,343	0	638,343	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 638,343	\$ 0	\$ 638,343	
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	47,602	0	47,602	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 47,602	\$ 0	\$ 47,602	
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	314,852	0	314,852	(Sch 4)
085		Pharmacy - Total	8300	\$ 314,852	\$ 0	\$ 314,852	
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	63,482	0	63,482	(Sch 4)
090		Laboratory - Total	8400	\$ 63,482	\$ 0	\$ 63,482	
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	82,171	0	82,171	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 82,171	\$ 0	\$ 82,171	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility Number:
206370667

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		\$ 1,985,842	\$ 0	\$ 1,985,842	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,576,126	\$ 0	\$ 2,576,126	(Sch 2)
105	.20-.39	Fringe Benefits	6110	741,266	0	741,266	(Sch 2)
105	.49	Agency Staff	6110	3,950	0	3,950	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	113,203	0	113,203	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,434,545	\$ 0	\$ 3,434,545	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility Number:
206370667

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	5,769	0	5,769	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,769	\$ 0	\$ 5,769	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 3,440,314	\$ 0	\$ 3,440,314	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 51,633	\$ 0	\$ 51,633	(Sch 2)
155	.20-.39	Fringe Benefits	6600	16,919	0	16,919	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	260	0	260	(Sch 4)
155		Social Services - Total	6600	\$ 68,812	\$ 0	\$ 68,812	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CALIFORNIA SPECIAL CARE CENTER

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

NPI:
1942213681

OSHPD Facility Number:
206370667

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	\$ 72,035	\$ 0	\$ 72,035	(Sch 2)
160	.20-.39	Fringe Benefits	6700	23,498	0	23,498	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	22,579	0	22,579	(Sch 4)
160		Activities - Total	6700	\$ 118,112	\$ 0	\$ 118,112	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 638,915	\$ 0	\$ 638,915	(Sch 6)
165	.20-.39	Fringe Benefits	6900	183,790	0	183,790	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,308,716	0	1,308,716	(Sch 6)
165		Administration - Total	6900	\$ 2,131,421	\$ 0	\$ 2,131,421	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 51,809	\$ 0	\$ 51,809	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,227	0	17,227	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 69,036	\$ 0	\$ 69,036	
167		CDPH Licensing Fees	6900	\$ 3,887	\$ 0	\$ 3,887	(Sch 6)
168		Professional Liability Insurance	6900	\$ 124,976	\$ 0	\$ 124,976	(Sch 6)
169		Quality Assurance Fees	6900	\$ 375,526	\$ 0	\$ 375,526	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,706	\$ 0	\$ 58,706	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,290	0	15,290	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,346	0	4,346	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,342	\$ 0	\$ 78,342	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,970,112	\$ 0	\$ 2,970,112	
200		Total		\$ 10,061,262	\$ 0	\$ 10,061,262	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 166,906	
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* For informational purposes only, this amount is included in various cost centers above.

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Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ							
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
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							

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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
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			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			NPI		Adjustments	
CALIFORNIA SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1942213681		5	
Report References							Explanation of Audit Adjustments			As Reported		Increase (Decrease)	As Adjusted
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.							
							<u>MEMORANDUM ADJUSTMENT</u>						
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$166,906	\$166,906	

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CALIFORNIA SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1942213681	5		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
2	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Reports Dated: May 17, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	8,299	(126)	8,173	

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CALIFORNIA SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1942213681		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$3,144	\$3,144 *		
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	* \$3,144	\$1,208	\$4,352 *		
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to lack of documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	* \$4,352	\$2,993	\$7,345		

*Balance carried forward from prior/to subsequent adjustments