

**REPORT
ON THE
RATE SETTING AUDIT**

**FORTUNA REHABILITATION AND WELLNESS CENTER
FORTUNA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1770570319**

**FISCAL PERIOD
APRIL 1, 2011 THROUGH OCTOBER 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: Claudia Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 11, 2013

Samantha Lallier, Administrator
Fortuna Rehabilitation and Wellness Center
2321 Newburg Road
Fortuna, CA 95540

FORTUNA REHABILITATION AND WELLNESS CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1770570319
FISCAL PERIOD APRIL 1, 2011 THROUGH OCTOBER 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 that include a summary of the total due the State in the amount of \$2,191, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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.

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.

Samantha Lallier
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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

cc: Cathy Storr
Axiom Healthcare Group
572 W. 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility No.:
206121081

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,384,846	\$ 81.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 357,730	\$ 21.17
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 534,985	\$ 31.67
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 446,156	\$ 26.41
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,335	\$ 1.09
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,363	\$ 1.32
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,017	\$ 1.72
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 180,143	\$ 10.66
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 327,718	\$ 19.40
11	Cost of Routine Service/Audited Total Costs	\$ 3,311,581	\$ 3,301,293	\$ 195.40
12	Total Patient Days (Adj)	16,895	16,895	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 196.01	\$ 195.40	
14	Overpayments (Adj 5)	\$ 0	\$ (2,191)	
15	Medi-Cal Days (Adj 2,3)	11,761	11,874	
16	Medi-Cal Managed Care Days (Adj 4)		11	
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:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility No.:
206121081

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:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility No.:
206121081

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 22,329	\$ 22,329		
160	Activities	65,846		\$ 65,846	
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	219,909	0	0	219,909
081	Respiratory Therapy	6,616	0	0	6,616
082	Occupational Therapy	190,845	0	0	190,845
083	Speech Pathology	36,452	0	0	36,452
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,296,671	22,329	65,846	1,384,846 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,838,668	\$ 22,329	\$ 65,846	\$ 1,838,668

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 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	\$ 24,938	\$ 24,938										
010	Housekeeping	67,433	101	\$ 67,534									
060	Laundry and Linen	35,181	1,172	3,186	\$ 39,538								
065	Dietary	161,039	5,542	15,069	0	\$ 181,650							
155	Social Services	N/A	124	336	0	0	\$ 460						
160	Activities	N/A	164	445	0	0	0	\$ 608					
165	Administration	N/A	2,490	6,771	0	0	0	0		\$ 9,262	\$ 9,262		
166	Medical Records	24,313	133	361	0	0	0	0		24,807		\$ 24,807	
170	Inservice Education - Nursing	55,507	391	1,062	0	0	0	0	\$ 56,959				
ANCILLARY SERVICES													
075	Patient Supplies		43	117	0	0	0	0	0	160	105	282	\$ 548
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		953	2,591	0	0	0	0	0	3,544	715	1,915	6,173
081	Respiratory Therapy		0	0	0	0	0	0	0	0	19	51	69
082	Occupational Therapy		0	0	0	0	0	0	0	0	544	1,457	2,001
083	Speech Pathology		0	0	0	0	0	0	0	0	104	278	382
085	Pharmacy		0	0	0	0	0	0	0	0	178	478	656
090	Laboratory		0	0	0	0	0	0	0	0	10	26	36
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		36	97	0	0	0	0	0	133	22	58	213
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		13,644	37,099	39,538	181,650	460	608	56,959	329,958	7,550	20,222	357,730 *
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		147	400	0	0	0	0	0	547	15	40	602
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 368,411	\$ 24,938	\$ 67,534	\$ 39,538	\$ 181,650	\$ 460	\$ 608	\$ 56,959	\$ 334,342	\$ 9,262	\$ 24,807	\$ 368,411

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 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	\$ 202,840	\$ 202,840										
010	Housekeeping	11,907	823	\$ 12,730									
060	Laundry and Linen	18,702	9,529	600	\$ 28,832								
065	Dietary	119,882	45,076	2,841	0	\$ 167,799							
155	Social Services	126	1,006	63	0	0	\$ 1,196						
160	Activities	2,245	1,330	84	0	0	0	\$ 3,659					
165	Administration	N/A	20,256	1,276	0	0	0	0		\$ 21,532	\$ 21,532		
166	Medical Records	5,356	1,081	68	0	0	0	0		6,505		\$ 6,505	
170	Inservice Education - Nursing	11,187	3,176	200	0	0	0	0	\$ 14,564				
ANCILLARY SERVICES													
075	Patient Supplies	35,598	349	22	0	0	0	0	0	35,969	245	74	\$ 36,288
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	7,750	488	0	0	0	0	0	8,238	1,662	502	10,402
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	44	13	57
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1,265	382	1,647
083	Speech Pathology	0	0	0	0	0	0	0	0	0	242	73	315
085	Pharmacy	62,593	0	0	0	0	0	0	0	62,593	415	125	63,133
090	Laboratory	3,386	0	0	0	0	0	0	0	3,386	22	7	3,415
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	6,487	291	18	0	0	0	0	0	6,796	51	15	6,862
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	178,114	110,974	6,993	28,832	167,799	1,196	3,659	14,564	512,130	17,552	5,303	534,985 *
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	428	1,197	75	0	0	0	0	0	1,701	34	10	1,746
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 658,851	\$ 202,840	\$ 12,730	\$ 28,832	\$ 167,799	\$ 1,196	\$ 3,659	\$ 14,564	\$ 630,814	\$ 21,532	\$ 6,505	\$ 658,851

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

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)	\$ 478,184	96%							
	Property Tax (line 40)	19,651	4%	\$ 497,835						
005	Plant Operations and Maintenance			16,305	\$ 16,305					
010	Housekeeping			1,954	66	\$ 2,020				
060	Laundry and Linen			22,622	766	95	\$ 23,483			
065	Dietary			107,009	3,623	451	0	\$ 111,083		
155	Social Services			2,389	81	10	0	0	\$ 2,479	
160	Activities			3,158	107	13	0	0	0	\$ 3,279
165	Administration			48,086	1,628	203	0	0	0	0
166	Medical Records			2,566	87	11	0	0	0	0
170	Inservice Education - Nursing			7,541	255	32	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			829	28	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,397	623	78	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	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			691	23	3	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			263,446	8,920	1,110	23,483	111,083	2,479	3,279
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			2,843	96	12	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 497,835	100%	\$ 497,835	\$ 16,305	\$ 2,020	\$ 23,483	\$ 111,083	\$ 2,479	\$ 3,279

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

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)	\$ 478,184	96%							
	Property Tax (line 40)	19,651	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 49,917	\$ 49,917				
166	Medical Records				2,664		\$ 2,664			
170	Inservice Education - Nursing			\$ 7,828						
	ANCILLARY SERVICES									
075	Patient Supplies			0	861	568	30	\$ 1,459	\$ 1,402	\$ 58
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,098	3,853	206	23,156	22,242	914
081	Respiratory Therapy			0	0	102	5	107	103	4
082	Occupational Therapy			0	0	2,932	156	3,088	2,967	122
083	Speech Pathology			0	0	560	30	590	567	23
085	Pharmacy			0	0	962	51	1,013	973	40
090	Laboratory			0	0	52	3	55	53	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	717	117	6	841	808	33
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			7,828	421,628	40,691	2,172	464,490	446,156	18,335
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	2,951	80	4	3,035	2,915	120
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 497,835	100%	\$ 7,828	\$ 445,254	\$ 49,917	\$ 2,664	\$ 497,835	\$ 478,184	\$ 19,651

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 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. 59% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,720												
055	Interest - Other	32,357												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	359,946												
	Total Costs Allocable as Administration	402,023	59%											
167	CDPH Licensing Fees	27,433	4%											
168	Professional Liability Insurance	35,596	5%											
169	Quality Assurance Fees	220,987	32%											
174	Caregiver Training	0	0%											
	Total	686,039	100%						\$ 686,039					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 160	\$ 35,969	\$ 861	\$ 36,990	7,810	\$ 4,577	\$ 312	\$ 405	\$ 2,516	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			219,909	3,544	8,238	19,098	250,788	52,954	31,031	2,117	2,748	17,057	0
081	Respiratory Therapy			6,616	0	0	0	6,616	1,397	819	56	72	450	0
082	Occupational Therapy			190,845	0	0	0	190,845	40,297	23,614	1,611	2,091	12,980	0
083	Speech Pathology			36,452	0	0	0	36,452	7,697	4,510	308	399	2,479	0
085	Pharmacy			0	0	62,593	0	62,593	13,216	7,745	528	686	4,257	0
090	Laboratory			0	0	3,386	0	3,386	715	419	29	37	230	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	133	6,796	717	7,647	1,615	946	65	84	520	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,384,846	329,958	512,130	421,628	2,648,562	559,241	327,718	22,363	29,017	180,143	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	547	1,701	2,951	5,199	1,098	643	44	57	354	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 686,039		\$ 1,838,668	\$ 334,342	\$ 630,814	\$ 445,254	\$ 3,249,078	\$ 686,039					
	Total Administrative Costs							\$ 686,039		\$ 402,023	\$ 27,433	\$ 35,596	\$ 220,987	\$ -
	Unit Cost Multiplier							0.21114882						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 34,069	\$ 28,037	\$ 52,581	\$ 114,687							
	TOTAL FACILITY COSTS							\$ 4,049,804						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	826									
010	Housekeeping	99	99								
060	Laundry and Linen	1,146	1,146	1,146							
065	Dietary	5,421	5,421	5,421							
155	Social Services	121	121	121							
160	Activities	160	160	160							
165	Administration	2,436	2,436	2,436							
166	Medical Records	130	130	130							
170	Inservice Education - Nursing	382	382	382							
	ANCILLARY SERVICES										
075	Patient Supplies	42	42	42						36,990	36,990
077	Specialized Support Surfaces									0	0
080	Physical Therapy	932	932	932						250,788	250,788
081	Respiratory Therapy									6,616	6,616
082	Occupational Therapy									190,845	190,845
083	Speech Pathology									36,452	36,452
085	Pharmacy									62,593	62,593
090	Laboratory									3,386	3,386
095	Home Health Services									0	0
100	Other Ancillary Services	35	35	35						7,647	7,647
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,346	13,346	13,346	168,350	50,505	1,474,785	1,474,785	1,474,785	2,648,562	2,648,562
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	144	144	144						5,199	5,199
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	25,220	24,394	24,295	168,350	50,505	1,474,785	1,474,785	1,474,785	3,249,078	3,249,078
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 22,329 0.015140512	\$ 65,846 0.044647864			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 24,938 1.02230057	\$ 67,534 2.77975747	\$ 39,538 0.23485690	\$ 181,650 3.59667274	\$ 460 0.00031194	\$ 608 0.00041249	\$ 56,959 0.03862216	\$ 9,262 0.00285060	\$ 24,807 0.00763517
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 202,840 8.31515947	\$ 12,730 0.52398439	\$ 28,832 0.17126023	\$ 167,799 3.32242350	\$ 1,196 0.00081065	\$ 3,659 0.00248122	\$ 14,564 0.00987504	\$ 21,532 0.00662716	\$ 6,505 0.00200213
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 497,835 19.73969072	\$ 16,305 0.66840143	\$ 2,020 0.08316119	\$ 23,483 0.13948902	\$ 111,083 2.19944727	\$ 2,479 0.00168122	\$ 3,279 0.00222310	\$ 7,828 0.00530766	\$ 49,917 0.01536334	\$ 2,664 0.00081988

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

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	\$ 19,895	\$ 0	\$ 19,895	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,043	0	5,043	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	202,840	0	202,840	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 227,778	\$ 0	\$ 227,778	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 53,153	\$ 0	\$ 53,153	(Sch 3)
010	.20-.39	Fringe Benefits	6300	14,280	0	14,280	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,907	0	11,907	(Sch 4)
010		Housekeeping - Total	6300	\$ 79,340	\$ 0	\$ 79,340	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	3,084	0	3,084	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	475,100	0	475,100	(Sch 5)
040		Property Taxes	7300	19,651	0	19,651	(Sch 5)
045		Property Insurance	7400	9,720	0	9,720	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 32,357	\$ 0	\$ 32,357	(Sch 6)
057		Subtotal 005 - 055		\$ 847,030	\$ 0	\$ 847,030	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 27,744	\$ 0	\$ 27,744	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,437	0	7,437	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,702	0	18,702	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 53,883	\$ 0	\$ 53,883	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 128,333	\$ 0	\$ 128,333	(Sch 3)
065	.20-.39	Fringe Benefits	6500	32,706	0	32,706	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	119,882	0	119,882	(Sch 4)
065		Dietary - Total	6500	\$ 280,921	\$ 0	\$ 280,921	
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	35,598	0	35,598	(Sch 4)
075		Patient Supplies - Total	8100	\$ 35,598	\$ 0	\$ 35,598	
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:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

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	219,909	0	219,909	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 219,909	\$ 0	\$ 219,909	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 5,688	\$ 0	\$ 5,688	(Sch 2)
081	.20-.39	Fringe Benefits	8220	928	0	928	(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	\$ 6,616	\$ 0	\$ 6,616	
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	190,845	0	190,845	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 190,845	\$ 0	\$ 190,845	
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	36,452	0	36,452	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 36,452	\$ 0	\$ 36,452	
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	62,593	0	62,593	(Sch 4)
085		Pharmacy - Total	8300	\$ 62,593	\$ 0	\$ 62,593	
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	3,386	0	3,386	(Sch 4)
090		Laboratory - Total	8400	\$ 3,386	\$ 0	\$ 3,386	
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	6,487	0	6,487	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 6,487	\$ 0	\$ 6,487	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

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		\$ 561,886	\$ 0	\$ 561,886	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,030,546	\$ 0	\$ 1,030,546	(Sch 2)
105	.20-.39	Fringe Benefits	6110	266,125	0	266,125	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	178,114	0	178,114	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,474,785	\$ 0	\$ 1,474,785	
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:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

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	428	0	428	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 428	\$ 0	\$ 428	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 1,475,213	\$ 0	\$ 1,475,213	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 17,699	\$ 0	\$ 17,699	(Sch 2)
155	.20-.39	Fringe Benefits	6600	4,630	0	4,630	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	126	0	126	(Sch 4)
155		Social Services - Total	6600	\$ 22,455	\$ 0	\$ 22,455	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FORTUNA REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1770570319

OSHPD Facility Number:
206121081

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	\$ 51,774	\$ 0	\$ 51,774	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,072	0	14,072	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,245	0	2,245	(Sch 4)
160		Activities - Total	6700	\$ 68,091	\$ 0	\$ 68,091	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 113,158	\$ 0	\$ 113,158	(Sch 6)
165	.20-.39	Fringe Benefits	6900	28,687	0	28,687	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	239,101	(21,000)	218,101	(Sch 6)
165		Administration - Total	6900	\$ 380,946	\$ (21,000)	\$ 359,946	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 19,290	\$ 0	\$ 19,290	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,023	0	5,023	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,356	0	5,356	(Sch 4)
166		Medical Records - Total	6900	\$ 29,669	\$ 0	\$ 29,669	
167		CDPH Licensing Fees	6900	\$ 27,433	\$ 0	\$ 27,433	(Sch 6)
168		Professional Liability Insurance	6900	\$ 35,596	\$ 0	\$ 35,596	(Sch 6)
169		Quality Assurance Fees	6900	\$ 220,987	\$ 0	\$ 220,987	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 44,645	\$ 0	\$ 44,645	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,862	0	10,862	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	11,187	0	11,187	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 66,694	\$ 0	\$ 66,694	
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		\$ 851,871	\$ (21,000)	\$ 830,871	
200		Total		\$ 4,070,804	\$ (21,000)	\$ 4,049,804	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments		
FORTUNA REHABILITATION AND WELLNESS CENTER							APRIL 1, 2011 THROUGH OCTOBER 31, 2011	1770570319	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 COSTS</u>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate management fee expense paid to a related organizati 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304	\$239,101	(\$21,000)	\$218,101	

Provider Name							Fiscal Period		Provider NPI		Adjustments
FORTUNA REHABILITATION AND WELLNESS CENTER							APRIL 1, 2011 THROUGH OCTOBER 31, 2011		1770570319		5
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No		As Reported	Increase (Decrease)	As Adjusted	
ADJUSTMENTS TO REPORTED PATIENT DAYS											
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2011 through October 31, 2011 Payment Period: April 1, 2011 through January 21, 2013 Report Date: January 22, 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	11,761	127	11,888 *	
3	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust Medi-Cal days for overstated Medi-Cal patient days. 42 CFR 433.139, 413.20 and 413.24 and 431.07 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	* 11,888	(14)	11,874	
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	11	11	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
FORTUNA REHABILITATION AND WELLNESS CENTER							APRIL 1, 2011 THROUGH OCTOBER 31, 2011			1770570319		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 OTHER MATTERS</u>												
5	Not Reported			1	14	N/A	Overpayments To recover overpayment for overstated Medi-Cal patient days. 42 CFR 433.139, 413.20 and 413.24 and 431.07 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1			\$0	\$2,191	\$2,191