

**REPORT
ON THE
RATE SETTING AUDIT**

**GUARDIAN REHABILITATION HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1639166242**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Wei Wang**



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



EDMUND G. BROWN JR.
GOVERNOR

May 22, 2013

Glennie Delgado, Administrator
Guardian Rehabilitation Hospital
533 South Fairfax Avenue
Los Angeles, CA 90036

GUARDIAN REHABILITATION HOSPITAL
NATIONAL PROVIDER IDENTIFIER: 1639166242
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
3. Audited Allocation of Home Office Cost

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

Glennie Delgado
Page 3

cc: Merle Sin, Controller
US Skilledserve
4115 East Broadway, Suite A
Long Beach, CA 90803

cc: Stephen David
Chief Financial Officer
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility No.:
206190356

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,397,724	\$ 78.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 730,491	\$ 23.90
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 649,962	\$ 21.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 68,339	\$ 2.24
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 49,245	\$ 1.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,465	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 78,258	\$ 2.56
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 362,221	\$ 11.85
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 614,918	\$ 20.12
11	Cost of Routine Service/Audited Total Costs	\$ 4,985,504.00	\$ 4,971,624	\$ 162.66
12	Total Patient Days (Adj 15)	30,579	30,565	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 163.04	\$ 162.66	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 16)	24,335	24,309	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility No.:
206190356

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:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility No.:
206190356

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	\$ 73,473	\$ 73,473		
160	Activities	72,206		\$ 72,206	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	51,741	0	0	51,741
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,252,045	73,473	72,206	2,397,724 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,449,465	\$ 73,473	\$ 72,206	\$ 2,449,465

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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	\$ 63,599	\$ 63,599										
010	Housekeeping	124,304	387	\$ 124,691									
060	Laundry and Linen	73,522	2,293	4,523	\$ 80,337								
065	Dietary	330,505	8,892	17,541	0	\$ 356,938							
155	Social Services	N/A	324	638	0	0	\$ 962						
160	Activities	N/A	2,410	4,753	0	0	0	\$ 7,163					
165	Administration	N/A	2,068	4,079	0	0	0	0	\$ 6,147	\$ 6,147			
166	Medical Records	82,352	661	1,304	0	0	0	0	84,316		\$ 84,316		
170	Inservice Education - Nursing	80,940	661	1,304	0	0	0	0	\$ 82,904				
ANCILLARY SERVICES													
075	Patient Supplies		1,789	3,529	0	0	0	0	0	5,319	96	1,321	\$ 6,736
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,484	2,926	0	0	0	0	0	4,410	225	3,088	7,723
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		917	1,809	0	0	0	0	0	2,726	150	2,054	4,930
083	Speech Pathology		148	293	0	0	0	0	0	441	75	1,023	1,538
085	Pharmacy		0	0	0	0	0	0	0	0	215	2,952	3,167
090	Laboratory		0	0	0	0	0	0	0	0	18	249	267
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	16	214	229
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		41,539	81,939	80,337	356,938	962	7,163	82,904	651,783	5,348	73,360	730,491
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		27	53	0	0	0	0	0	80	4	55	140
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 755,222	\$ 63,599	\$ 124,691	\$ 80,337	\$ 356,938	\$ 962	\$ 7,163	\$ 82,904	\$ 664,758	\$ 6,147	\$ 84,316	\$ 755,222

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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	\$ 225,167	\$ 225,167										
010	Housekeeping	28,411	1,369	\$ 29,780									
060	Laundry and Linen	24,102	8,117	1,080	\$ 33,299								
065	Dietary	195,235	31,482	4,189	0	\$ 230,907							
155	Social Services	640	1,146	152	0	0	\$ 1,938						
160	Activities	5,192	8,531	1,135	0	0	0	\$ 14,858					
165	Administration	N/A	7,321	974	0	0	0	0		\$ 8,296	\$ 8,296		
166	Medical Records	3,328	2,340	311	0	0	0	0		5,979		\$ 5,979	
170	Inservice Education - Nursing	0	2,340	311	0	0	0	0	\$ 2,651				
ANCILLARY SERVICES													
075	Patient Supplies	604	6,335	843	0	0	0	0	0	7,782	130	94	\$ 8,005
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	146,618	5,252	699	0	0	0	0	0	152,569	304	219	153,092
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	98,125	3,247	432	0	0	0	0	0	101,804	202	146	102,152
083	Speech Pathology	51,639	525	70	0	0	0	0	0	52,234	101	73	52,407
085	Pharmacy	152,913	0	0	0	0	0	0	0	152,913	290	209	153,413
090	Laboratory	12,896	0	0	0	0	0	0	0	12,896	24	18	12,938
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,066	0	0	0	0	0	0	0	11,066	21	15	11,102
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	187,253	147,066	19,569	33,299	230,907	1,938	14,858	2,651	637,542	7,218	5,202	649,962
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	2,632	95	13	0	0	0	0	0	2,740	5	4	2,750
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,145,821	\$ 225,167	\$ 29,780	\$ 33,299	\$ 230,907	\$ 1,938	\$ 14,858	\$ 2,651	\$ 1,131,546	\$ 8,296	\$ 5,979	\$ 1,145,821

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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)	\$ 73,853	58%							
	Property Tax (line 40)	53,219	42%	\$ 127,072						
005	Plant Operations and Maintenance			3,706	\$ 3,706					
010	Housekeeping			750	23	\$ 772				
060	Laundry and Linen			4,447	134	28	\$ 4,609			
065	Dietary			17,249	518	109	0	\$ 17,876		
155	Social Services			628	19	4	0	0	\$ 651	
160	Activities			4,674	140	29	0	0	0	\$ 4,844
165	Administration			4,011	121	25	0	0	0	0
166	Medical Records			1,282	39	8	0	0	0	0
170	Inservice Education - Nursing			1,282	39	8	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,471	104	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,878	86	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,779	53	11	0	0	0	0
083	Speech Pathology			288	9	2	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			80,575	2,421	508	4,609	17,876	651	4,844
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			52	2	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 127,072	100%	\$ 127,072	\$ 3,706	\$ 772	\$ 4,609	\$ 17,876	\$ 651	\$ 4,844

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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 58% Of Total	Property Tax 42% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 73,853	58%							
	Property Tax (line 40)	53,219	42%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,157	\$ 4,157				
166	Medical Records				1,328		\$ 1,328			
170	Inservice Education - Nursing			\$ 1,328						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,597	65	21	\$ 3,683	\$ 2,140	\$ 1,542
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,982	152	49	3,183	1,850	1,333
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,844	101	32	1,977	1,149	828
083	Speech Pathology			0	298	50	16	365	212	153
085	Pharmacy			0	0	146	47	192	112	80
090	Laboratory			0	0	12	4	16	9	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11	3	14	8	6
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,328	112,811	3,617	1,156	117,584	68,339	49,245 *
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	54	3	1	58	34	24
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 127,072	100%	\$ 1,328	\$ 121,586	\$ 4,157	\$ 1,328	\$ 127,072	\$ 73,853	\$ 53,219

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 14,016												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	692,738												
	Total Costs Allocable as Administration	706,754	57%											
167	CDPH Licensing Fees	23,521	2%											
168	Professional Liability Insurance	89,946	7%											
169	Quality Assurance Fees	416,318	34%											
174	Caregiver Training	0	0%											
	Total	1,236,539	100%						\$ 1,236,539					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 51,741	\$ 5,319	\$ 7,782	\$ 3,597	\$ 68,438	19,377	\$ 11,075	\$ 369	\$ 1,409	\$ 6,524	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,410	152,569	2,982	159,961	45,290	25,886	861	3,294	15,248	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,726	101,804	1,844	106,374	30,118	17,214	573	2,191	10,140	0
083	Speech Pathology			0	441	52,234	298	52,973	14,998	8,572	285	1,091	5,050	0
085	Pharmacy			0	0	152,913	0	152,913	43,295	24,745	824	3,149	14,576	0
090	Laboratory			0	0	12,896	0	12,896	3,651	2,087	69	266	1,229	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,066	0	11,066	3,133	1,791	60	228	1,055	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,397,724	651,783	637,542	112,811	3,799,860	1,075,863	614,918	20,465	78,258	362,221	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	80	2,740	54	2,875	814	465	15	59	274	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,236,539		\$ 2,449,465	\$ 664,758	\$ 1,131,546	\$ 121,586	\$ 4,367,356	\$ 1,236,539					
	Total Administrative Costs							\$ 1,236,539		\$ 706,754	\$ 23,521	\$ 89,946	\$ 416,318	\$ -
	Unit Cost Multiplier							0.28313217						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 90,464	\$ 14,275	\$ 5,486	\$ 110,224							
	TOTAL FACILITY COSTS							\$ 5,714,119						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	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	425									
010	Housekeeping	86	86								
060	Laundry and Linen	510	510	510							
065	Dietary	1,978	1,978	1,978							
155	Social Services	72	72	72							
160	Activities	536	536	536							
165	Administration	460	460	460							
166	Medical Records	147	147	147							
170	Inservice Education - Nursing	147	147	147							
ANCILLARY SERVICES											
075	Patient Supplies	398	398	398						68,438	68,438
077	Specialized Support Surfaces									0	0
080	Physical Therapy	330	330	330						159,961	159,961
081	Respiratory Therapy									0	0
082	Occupational Therapy	204	204	204						106,374	106,374
083	Speech Pathology	33	33	33						52,973	52,973
085	Pharmacy									152,913	152,913
090	Laboratory									12,896	12,896
095	Home Health Services									0	0
100	Other Ancillary Services									11,066	11,066
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	9,240	9,240	9,240	148,760	89,256	2,439,298	2,439,298	2,439,298	3,799,860	3,799,860
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	6	6	6						2,875	2,875
145	Other Nonreimbursable									0	0
TOTAL STATISTICS		14,572	14,147	14,061	148,760	89,256	2,439,298	2,439,298	2,439,298	4,367,356	4,367,356
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 73,473	\$ 72,206			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.030120551	0.029601139			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 63,599	\$ 124,691	\$ 80,337	\$ 356,938	\$ 962	\$ 7,163	\$ 82,904	\$ 6,147	\$ 84,316
UNIT COST MULTIPLIER (INDIRECT SALARIES)			4.49558210	8.86783444	0.54004667	3.99903466	0.00039444	0.00293642	0.03398700	0.00140753	0.01930606
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 225,167	\$ 29,780	\$ 33,299	\$ 230,907	\$ 1,938	\$ 14,858	\$ 2,651	\$ 8,296	\$ 5,979
UNIT COST MULTIPLIER (INDIRECT OTHER)			15.91623666	2.11790032	0.22384653	2.58701402	0.00079468	0.00609122	0.00108680	0.00189948	0.00136903
TOTAL CAPITAL COSTS - SCH. 5		\$ 127,072	\$ 3,706	\$ 772	\$ 4,609	\$ 17,876	\$ 651	\$ 4,844	\$ 1,328	\$ 4,157	\$ 1,328
UNIT COST MULTIPLIER (CAPITAL COSTS)		8.72028548	0.26197224	0.05493736	0.03098259	0.20027306	0.00026675	0.00198579	0.00054461	0.00095186	0.00030418

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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	\$ 54,197	\$ 0	\$ 54,197	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,402	0	9,402	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	225,167	0	225,167	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 288,766	\$ 0	\$ 288,766	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 105,621	\$ 0	\$ 105,621	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,683	0	18,683	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,411	0	28,411	(Sch 4)
010		Housekeeping - Total	6300	\$ 152,715	\$ 0	\$ 152,715	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 38,933	\$ 0	\$ 38,933	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	22,600	0	22,600	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	11,803	517	12,320	(Sch 5)
040		Property Taxes	7300	52,455	764	53,219	(Sch 5)
045		Property Insurance	7400	6,546	7,470	14,016	(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		\$ 573,818	\$ 8,751	\$ 582,569	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 61,493	\$ 0	\$ 61,493	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,029	0	12,029	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,069	(1,967)	24,102	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 99,591	\$ (1,967)	\$ 97,624	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 273,745	\$ 0	\$ 273,745	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,760	0	56,760	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	195,235	0	195,235	(Sch 4)
065		Dietary - Total	6500	\$ 525,740	\$ 0	\$ 525,740	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 40,515	\$ 0	\$ 40,515	(Sch 2)
075	.20-.39	Fringe Benefits	8100	11,226	0	11,226	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		604	604	(Sch 4)
075		Patient Supplies - Total	8100	\$ 51,741	\$ 604	\$ 52,345	
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:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	146,618	0	146,618	(Sch 4)
080		Physical Therapy - Total	8200	\$ 146,618	\$ 0	\$ 146,618	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	98,125	0	98,125	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 98,125	\$ 0	\$ 98,125	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	51,639	0	51,639	(Sch 4)
083		Speech Pathology - Total	8280	\$ 51,639	\$ 0	\$ 51,639	
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	157,953	(5,040)	152,913	(Sch 4)
085		Pharmacy - Total	8300	\$ 157,953	\$ (5,040)	\$ 152,913	
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	12,896	0	12,896	(Sch 4)
090		Laboratory - Total	8400	\$ 12,896	\$ 0	\$ 12,896	
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	7,509	3,557	11,066	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,509	\$ 3,557	\$ 11,066	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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		\$ 526,481	\$ (879)	\$ 525,602	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,875,383	\$ 0	\$ 1,875,383	(Sch 2)
105	.20-.39	Fringe Benefits	6110	376,662	0	376,662	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	212,297	(25,044)	187,253	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,464,342	\$ (25,044)	\$ 2,439,298	
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:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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	2,632	0	2,632	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,632	\$ 0	\$ 2,632	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,466,974	\$ (25,044)	\$ 2,441,930	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 59,981	\$ 0	\$ 59,981	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,492	0	13,492	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	640	0	640	(Sch 4)
155		Social Services - Total	6600	\$ 74,113	\$ 0	\$ 74,113	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

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

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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	\$ 61,689	\$ 0	\$ 61,689	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,517	0	10,517	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,192	0	5,192	(Sch 4)
160		Activities - Total	6700	\$ 77,398	\$ 0	\$ 77,398	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 325,040	\$ 0	\$ 325,040	(Sch 6)
165	.20-.39	Fringe Benefits	6900	91,285	0	91,285	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	274,286	2,127	276,413	(Sch 6)
165		Administration - Total	6900	\$ 690,611	\$ 2,127	\$ 692,738	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 66,740	\$ 0	\$ 66,740	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,612	0	15,612	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,328	0	3,328	(Sch 4)
166		Medical Records - Total	6900	\$ 85,680	\$ 0	\$ 85,680	
167		CDPH Licensing Fees	6900	\$ 27,634	\$ (4,113)	\$ 23,521	(Sch 6)
168		Professional Liability Insurance	6900	\$ 104,524	\$ (14,578)	\$ 89,946	(Sch 6)
169		Quality Assurance Fees	6900	\$ 416,318	\$ 0	\$ 416,318	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,911	\$ 0	\$ 68,911	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,029	0	12,029	(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	\$ 80,940	\$ 0	\$ 80,940	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,557,218	\$ (16,564)	\$ 1,540,654	
200		Total		\$ 5,749,822	\$ (35,703)	\$ 5,714,119	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 39,705	
-----	------	---	------	--	--	-----------	--

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

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	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	517					984		
040	4	Property Taxes	764	764						
045	4	Property Insurance	7,470		(434)					
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	(1,967)							
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	604				604			
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							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	(5,040)							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	3,557						3,557	
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(25,044)				(604)	(984)	(3,557)	
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
GUARDIAN REHABILITATION HOSPITAL

Provider NPI:
1639166242

OSHPD Facility Number:
206190356

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	7,904	(16,234)	(5,040)	(22,333)	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
GUARDIAN REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639166242		16
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$39,705	\$39,705

Provider Name							Fiscal Period	Provider NPI		Adjustments
GUARDIAN REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639166242		16
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$274,286	(\$764)	\$273,522 *
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify reported personal property taxes expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	52,455	764	53,219
3	10.5	045	4	8A-1	045	4	Property Insurance	\$6,546	(\$434)	\$6,112 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify finance fees, taxes and other fees associated with property insurance to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 273,522	434	273,956 *
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$104,524	(\$11,655)	\$92,869 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	* 273,956	11,655	285,611 *
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$92,869	(\$2,923)	\$89,946
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	* 285,611	2,923	288,534 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GUARDIAN REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639166242		16
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$0	\$604	\$604
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify nasal mask and flex tubing expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	212,297	(604)	211,693 *
7	10.5	035	4	8A-1	035	4	Leases and Rentals	\$11,803	\$984	\$12,787 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify oxygen and concentrators lease expense from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 211,693	(984)	210,709 *
8	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$7,509	\$3,557	\$11,066
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify full electric bed expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 210,709	(3,557)	207,152 *
9	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	\$27,634	(\$4,113)	\$23,521
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify other non DHCS license fee expense to the appropriate cost center for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 288,534	4,113	292,647 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GUARDIAN REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639166242		16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
10	10.5	045	4	8A-1	045	4	Property Insurance To adjust the reported property insurance expenses to agree with the property insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$6,112	\$7,904	\$14,016
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the US Skilled Serv Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$292,647	(\$16,234)	\$276,413
12	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor To eliminate the profit factor from the related organization, Skilled Nursing Pharmacy. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304		\$157,953	(\$5,040)	\$152,913

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
GUARDIAN REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639166242		16
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
ADJUSTMENTS TO REPORTED COSTS												
13	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$12,787	(\$467)	\$12,320	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		26,069	(1,967)	24,102	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	207,152	(19,899)	187,253	
							To eliminate the profit factor from the related organization, Acute Ca Alternatives.					
							42 CFR 413.17, 413.134(h), 413.20 and 413.24					
							CMS Pub. 15-1, Sections 1000, 2300 and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GUARDIAN REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639166242		16
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 STATISTICS</u>										
14	10.7	082	1,2,3	7	082		Occupational Therapy (Square Feet)	300	(96)	204
	10.7	140	1,2,3	7	140		Beauty and Barber	0	6	6
	10.7	160	1,2,3	7	160		Activities	494	42	536
	10.7	165	1,2,3	7	165		Administration	454	6	460
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	105	42	147
							To adjust square footage statistics to agree with audited square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
GUARDIAN REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639166242		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
15	4.1	5	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	30,579	(14)	30,565
16	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 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through August 31, 2012 Report Date: September 18, 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	24,335	(26)	24,309