

**REPORT
ON THE
RATE SETTING AUDIT**

**ORANGEGROVE REHABILITATION HOSPITAL
GARDEN GROVE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1245277334**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Anita Kar**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 16, 2013

John S. Binderup, CPA
Director of Reimbursement - Southwest Division
Life Care Centers of America
10846 Old Mill Road, Suite 2
Omaha, NE 68154

ORANGEGROVE REHABILITATION HOSPITAL
NATIONAL PROVIDER IDENTIFIER: 1245277334
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

John S. Binderup, CPA
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

(Original signed by Margaret A. Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ORANGEGROVE REHABILITATION HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1245277334

OSHPD Facility No.:

206301363

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	\$ 2,894,344	\$ 93.44
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 794,307	\$ 25.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 632,180	\$ 20.41
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 206,299	\$ 6.66
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 49,066	\$ 1.58
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,649	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 82,891	\$ 2.68
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 343,609	\$ 11.09
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 773,194	\$ 24.96
11	Cost of Routine Service/Audited Total Costs	\$ 5,810,582.00	\$ 5,795,540.61	\$ 187.11
12	Total Patient Days (Adj)	30,974	30,974	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 187.60	\$ 187.11	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	24,614	1,215	
16	Medi-Cal Managed Care Days (Adj 5)		23,399	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

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

Provider NPI:
1245277334

OSHPD Facility No.:
206301363

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. 42 + Ln. 43)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

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

Provider NPI:
1245277334

OSHPD Facility No.:
206301363

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	\$ 87,859	\$ 87,859		
160	Activities	104,618		\$ 104,618	
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	361,981	0	0	361,981
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	182,290	0	0	182,290
083	Speech Pathology	51,911	0	0	51,911
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	2,701,867	87,859	104,618	2,894,344 *
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	\$ 3,490,526	\$ 87,859	\$ 104,618	\$ 3,490,526

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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	\$ 104,475	\$ 104,475										
010	Housekeeping	197,175	753	\$ 197,928									
060	Laundry and Linen	66,636	1,795	3,426	\$ 71,857								
065	Dietary	311,729	8,581	16,374	0	\$ 336,684							
155	Social Services	N/A	1,342	2,562	0	0	\$ 3,904						
160	Activities	N/A	2,890	5,515	0	0	0	\$ 8,405					
165	Administration	N/A	5,717	10,909	0	0	0	0		\$ 16,626	\$ 16,626		
166	Medical Records	99,282	1,442	2,752	0	0	0	0		103,477		\$ 103,477	
170	Inservice Education - Nursing	54,322	2,358	4,500	0	0	0	0	\$ 61,181				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,253	4,300	521	0	0	0	0	7,073	1,282	7,981	16,337
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,111	4,028	424	0	0	0	0	6,563	661	4,112	11,336
083	Speech Pathology		642	1,226	361	0	0	0	0	2,228	205	1,276	3,709
085	Pharmacy		0	0	0	0	0	0	0	0	656	4,081	4,736
090	Laboratory		0	0	0	0	0	0	0	0	59	366	425
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	169	1,050	1,219
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		74,100	141,401	70,551	336,684	3,904	8,405	61,181	696,227	13,578	84,503	794,307
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		490	934	0	0	0	0	0	1,424	17	109	1,550
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 833,619	\$ 104,475	\$ 197,928	\$ 71,857	\$ 336,684	\$ 3,904	\$ 8,405	\$ 61,181	\$ 713,516	\$ 16,626	\$ 103,477	\$ 833,619

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 178,492	\$ 178,492										
010	Housekeeping	29,159	1,286	\$ 30,445									
060	Laundry and Linen	22,708	3,067	527	\$ 26,302								
065	Dietary	216,427	14,660	2,519	0	\$ 233,606							
155	Social Services	5,972	2,293	394	0	0	\$ 8,659						
160	Activities	2,894	4,938	848	0	0	0	\$ 8,680					
165	Administration	N/A	9,767	1,678	0	0	0	0		\$ 11,445	\$ 11,445		
166	Medical Records	13,203	2,464	423	0	0	0	0		16,091		\$ 16,091	
170	Inservice Education - Nursing	0	4,029	692	0	0	0	0	\$ 4,721				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	39,639	3,849	661	191	0	0	0	0	44,340	883	1,241	46,464
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	17,232	3,607	620	155	0	0	0	0	21,613	455	639	22,708
083	Speech Pathology	9,748	1,097	189	132	0	0	0	0	11,166	141	198	11,505
085	Pharmacy	214,418	0	0	0	0	0	0	0	214,418	451	635	215,504
090	Laboratory	19,230	0	0	0	0	0	0	0	19,230	40	57	19,327
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	55,181	0	0	0	0	0	0	0	55,181	116	163	55,460
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	179,855	126,597	21,750	25,824	233,606	8,659	8,680	4,721	609,693	9,347	13,140	632,180
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	2,020	836	144	0	0	0	0	0	3,000	12	17	3,029
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,006,178	\$ 178,492	\$ 30,445	\$ 26,302	\$ 233,606	\$ 8,659	\$ 8,680	\$ 4,721	\$ 978,642	\$ 11,445	\$ 16,091	\$ 1,006,178

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

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

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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)	\$ 220,867	81%							
	Property Tax (line 40)	52,531	19%	\$ 273,398						
005	Plant Operations and Maintenance			6,601	\$ 6,601					
010	Housekeeping			1,922	48	\$ 1,970				
060	Laundry and Linen			4,584	113	34	\$ 4,732			
065	Dietary			21,913	542	163	0	\$ 22,618		
155	Social Services			3,428	85	25	0	0	\$ 3,538	
160	Activities			7,380	183	55	0	0	0	\$ 7,618
165	Administration			14,600	361	109	0	0	0	0
166	Medical Records			3,683	91	27	0	0	0	0
170	Inservice Education - Nursing			6,023	149	45	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,754	142	43	34	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,391	133	40	28	0	0	0
083	Speech Pathology			1,640	41	12	24	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			189,229	4,682	1,407	4,646	22,618	3,538	7,618
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			1,250	31	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 273,398	100%	\$ 273,398	\$ 6,601	\$ 1,970	\$ 4,732	\$ 22,618	\$ 3,538	\$ 7,618

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

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

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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 81% Of Total	Property Tax 19% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 220,867	81%							
	Property Tax (line 40)	52,531	19%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 15,069	\$ 15,069				
166	Medical Records				3,802		\$ 3,802			
170	Inservice Education - Nursing			\$ 6,216						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,973	1,162	293	7,429	6,001	1,427
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,592	599	151	6,342	5,123	1,219
083	Speech Pathology			0	1,717	186	47	1,949	1,575	375
085	Pharmacy			0	0	594	150	744	601	143
090	Laboratory			0	0	53	13	67	54	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	153	39	192	155	37
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			6,216	239,954	12,306	3,105	255,365	206,299	49,066
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	1,290	16	4	1,310	1,059	252
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 273,398	100%	\$ 6,216	\$ 254,527	\$ 15,069	\$ 3,802	\$ 273,398	\$ 220,867	\$ 52,531

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 55,015												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	891,790												
	Total Costs Allocable as Administration	946,805	63%											
167	DPH Licensing Fees	24,061	2%											
168	Professional Liability Insurance	101,503	7%											
169	Quality Assurance Fees	420,762	28%											
174	Caregiver Training	0	0%											
	Total	1,493,131	100%						\$ 1,493,131					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			361,981	7,073	44,340	5,973	419,368	115,164	73,026	1,856	7,829	32,453	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			182,290	6,563	21,613	5,592	216,059	59,333	37,623	956	4,033	16,720	0
083	Speech Pathology			51,911	2,228	11,166	1,717	67,022	18,405	11,671	297	1,251	5,187	0
085	Pharmacy			0	0	214,418	0	214,418	58,882	37,338	949	4,003	16,593	0
090	Laboratory			0	0	19,230	0	19,230	5,281	3,349	85	359	1,488	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55,181	0	55,181	15,153	9,609	244	1,030	4,270	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			2,894,344	696,227	609,693	239,954	4,440,218	1,219,344	773,194	19,649	82,891	343,609	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,424	3,000	1,290	5,714	1,569	995	25	107	442	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,493,131		\$ 3,490,526	\$ 713,516	\$ 978,642	\$ 254,527	\$ 5,437,210	\$ 1,493,131					
	Total Administrative Costs							\$ 1,493,131		\$ 946,805	\$ 24,061	\$ 101,503	\$ 420,762	\$ -
	Unit Cost Multiplier							0.27461344						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 120,103	\$ 27,536	\$ 18,871	\$ 166,511							
	TOTAL FACILITY COSTS							\$ 7,096,852						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	491									
010	Housekeeping	143	143								
060	Laundry and Linen	341	341	341							
065	Dietary	1,630	1,630	1,630							
155	Social Services	255	255	255							
160	Activities	549	549	549							
165	Administration	1,086	1,086	1,086							
166	Medical Records	274	274	274							
170	Inservice Education - Nursing	448	448	448							
	ANCILLARY SERVICES										
075	Patient Supplies	0	0	0						0	0
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	428	428	428	3,291					419,368	419,368
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	401	401	401	2,679					216,059	216,059
083	Speech Pathology	122	122	122	2,279					67,022	67,022
085	Pharmacy	0	0	0						214,418	214,418
090	Laboratory	0	0	0						19,230	19,230
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						55,181	55,181
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,076	14,076	14,076	445,845	91,395	2,881,722	2,881,722	2,881,722	4,440,218	4,440,218
110	Intermediate Care	0	0	0			0	0	0	0	0
115	Mentally Disordered Care	0	0	0			0	0	0	0	0
120	Developmentally Disabled Care	0	0	0			0	0	0	0	0
125	Subacute Care	0	0	0			0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0			0	0	0	0	0
128	Transitional Inpatient Care	0	0	0			0	0	0	0	0
130	Hospice Inpatient Care	0	0	0			0	0	0	0	0
135	Other Routine Services	0	0	0			0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0						0	0
140	Beauty and Barber	93	93	93						5,714	5,714
145	Other Nonreimbursable		0	0						0	0
	TOTAL STATISTICS	20,337	19,846	19,703	454,094	91,395	2,881,722	2,881,722	2,881,722	5,437,210	5,437,210
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 87,859 0.030488368	\$ 104,618 0.036303988			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 104,475 5.26428499	\$ 197,928 10.04556630	\$ 71,857 0.15824182	\$ 336,684 3.68383454	\$ 3,904 0.00135475	\$ 8,405 0.00291670	\$ 61,181 0.02123064	\$ 16,626 0.00305791	\$ 103,477 0.01903125
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 178,492 8.99385267	\$ 30,445 1.54520230	\$ 26,302 0.05792153	\$ 233,606 2.55600043	\$ 8,659 0.00300496	\$ 8,680 0.00301207	\$ 4,721 0.00163843	\$ 11,445 0.00210502	\$ 16,091 0.00295937
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 273,398 13.44337906	\$ 6,601 0.33259595	\$ 1,970 0.09998297	\$ 4,732 0.01042009	\$ 22,618 0.24747318	\$ 3,538 0.00122787	\$ 7,618 0.00264352	\$ 6,216 0.00215719	\$ 15,069 0.00277151	\$ 3,802 0.00069926

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

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

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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	\$ 81,343	\$ 0	\$ 81,343	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,132	0	23,132	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,492	0	178,492	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 282,967	\$ 0	\$ 282,967	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 153,073	\$ 0	\$ 153,073	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,102	0	44,102	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,159	0	29,159	(Sch 4)
010		Housekeeping - Total	6300	\$ 226,334	\$ 0	\$ 226,334	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 97,824	\$ 0	\$ 97,824	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	8,662	0	8,662	(Sch 5)
025		Depreciation: Equipment	7140	84,658	0	84,658	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,725	0	1,725	(Sch 5)
040		Property Taxes	7300	52,531	0	52,531	(Sch 5)
045		Property Insurance	7400	55,015	0	55,015	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	27,998	0	27,998	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 837,714	\$ 0	\$ 837,714	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,507	\$ 0	\$ 50,507	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,129	0	16,129	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,708	0	22,708	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 89,344	\$ 0	\$ 89,344	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 239,195	\$ 0	\$ 239,195	(Sch 3)
065	.20-.39	Fringe Benefits	6500	72,534	0	72,534	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	216,427	0	216,427	(Sch 4)
065		Dietary - Total	6500	\$ 528,156	\$ 0	\$ 528,156	
070		Provision for Bad Debts	7700	\$ 0	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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	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:
ORANGEGROVE REHABILITATION HOSPITAL

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

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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	\$ 273,771	\$ 0	\$ 273,771	(Sch 2)
080	.20-.39	Fringe Benefits	8200	88,210	0	88,210	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	39,639	0	39,639	(Sch 4)
080		Physical Therapy - Total	8200	\$ 401,620	\$ 0	\$ 401,620	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	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	\$ 142,942	\$ 0	\$ 142,942	(Sch 2)
082	.20-.39	Fringe Benefits	8250	39,348	0	39,348	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	17,232	0	17,232	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 199,522	\$ 0	\$ 199,522	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 37,940	\$ 0	\$ 37,940	(Sch 2)
083	.20-.39	Fringe Benefits	8280	13,971	0	13,971	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	9,748	0	9,748	(Sch 4)
083		Speech Pathology - Total	8280	\$ 61,659	\$ 0	\$ 61,659	
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	214,418	0	214,418	(Sch 4)
085		Pharmacy - Total	8300	\$ 214,418	\$ 0	\$ 214,418	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	19,230	0	19,230	(Sch 4)
090		Laboratory - Total	8400	\$ 19,230	\$ 0	\$ 19,230	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	55,181	0	55,181	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 55,181	\$ 0	\$ 55,181	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

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

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 951,630	\$ 0	\$ 951,630	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,084,390	\$ 0	\$ 2,084,390	(Sch 2)
105	.20-.39	Fringe Benefits	6110	617,477	0	617,477	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	179,855	0	179,855	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,881,722	\$ 0	\$ 2,881,722	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

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

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,020	0	2,020 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,020	\$ 0	\$ 2,020
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,883,742	\$ 0	\$ 2,883,742
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 67,306	\$ 0	\$ 67,306 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,553	0	20,553 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,972	0	5,972 (Sch 4)
155		Social Services - Total	6600	\$ 93,831	\$ 0	\$ 93,831

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGEGROVE REHABILITATION HOSPITAL

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

Provider NPI:
1245277334

OSHPD Facility Number:
206301363

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	\$ 78,990	\$ 0	\$ 78,990	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,628	0	25,628	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,894	0	2,894	(Sch 4)
160		Activities - Total	6700	\$ 107,512	\$ 0	\$ 107,512	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 366,039	\$ 0	\$ 366,039	(Sch 6)
165	.20-.39	Fringe Benefits	6900	99,392	0	99,392	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	418,681	7,678	426,359	(Sch 6)
165		Administration - Total	6900	\$ 884,112	\$ 7,678	\$ 891,790	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 75,050	\$ 0	\$ 75,050	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,232	0	24,232	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,203	0	13,203	(Sch 4)
166		Medical Records - Total	6900	\$ 112,485	\$ 0	\$ 112,485	
167		CDPH Licensing Fees	6900	\$ 24,061	\$ 0	\$ 24,061	(Sch 6)
168		Professional Liability Insurance	6900	\$ 98,332	\$ 3,171	\$ 101,503	(Sch 6)
169		Quality Assurance Fees	6900	\$ 420,762	\$ 0	\$ 420,762	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 43,207	\$ 0	\$ 43,207	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,115	0	11,115	(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	\$ 54,322	\$ 0	\$ 54,322	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,795,417	\$ 10,849	\$ 1,806,266	
200		Total		\$ 7,086,003	\$ 10,849	\$ 7,096,852	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 248,518	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
ORANGEGROVE REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1245277334		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304			\$0	\$248,518	\$248,518

Provider Name							Fiscal Period		Provider NPI		Adjustments
ORANGEGROVE REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1245277334		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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$418,681	\$7,678	\$426,359	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	98,332	(7,678)	90,654 *	
							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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ORANGEGROVE REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1245277334		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>											
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expense to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$90,654	\$10,849	\$101,503

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ORANGEGROVE REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1245277334		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					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
4	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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 31, 2012 Report Date: December 03, 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	24,614	(23,399)	1,215	
5	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	23,399	23,399	