

**REPORT
ON THE
RATE SETTING AUDIT**

**PACIFIC REHABILITATION AND WELLNESS CENTER
EUREKA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1982691366 AND
1477850337**

**FISCAL PERIOD
APRIL 1, 2011 THROUGH OCTOBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Claudia Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 11, 2013

Wendy Carnamola, Administrator
Pacific Rehabilitation and Wellness Center
2211 Harrison Avenue
Eureka, CA 95501

PACIFIC REHABILITATION AND WELLNESS CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1982691366
FISCAL PERIOD APRIL 1, 2011 THROUGH OCTOBER 31, 2011

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

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

This audit report includes the:

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

Wendy Carnamola
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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 Varho)

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

Certified

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility No.:
206121030

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,038,690	\$ 87.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 340,946	\$ 28.62
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 377,032	\$ 31.65
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 251,778	\$ 21.14
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,606	\$ 0.81
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,715	\$ 1.07
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 17,476	\$ 1.47
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 123,066	\$ 10.33
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 274,051	\$ 23.01
11	Cost of Routine Service/Audited Total Costs	\$ 2,438,983	\$ 2,445,361	\$ 205.30
12	Total Patient Days (Adj)	11,911	11,911	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 204.77	\$ 205.30	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 1)	7,493	7,507	
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:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility No.:
206121030

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:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility No.:
206121030

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 23,877	\$ 23,877		
160	Activities	28,877		\$ 28,877	
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	183,199	0	0	183,199
081	Respiratory Therapy	6,633	0	0	6,633
082	Occupational Therapy	160,065	0	0	160,065
083	Speech Pathology	14,108	0	0	14,108
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	985,936	23,877	28,877	1,038,690 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,402,695	\$ 23,877	\$ 28,877	\$ 1,402,695

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 23,999	\$ 23,999										
010	Housekeeping	58,885	349	\$ 59,234									
060	Laundry and Linen	49,541	1,485	3,720	\$ 54,746								
065	Dietary	100,602	3,089	7,736	0	\$ 111,427							
155	Social Services	N/A	218	545	0	0	\$ 763						
160	Activities	N/A	1,462	3,662	0	0	0	\$ 5,125					
165	Administration	N/A	2,023	5,068	0	0	0	0		\$ 7,092	\$ 7,092		
166	Medical Records	19,456	250	626	0	0	0	0		20,332		\$ 20,332	
170	Inservice Education - Nursing	99,336	340	851	0	0	0	0	\$ 100,527				
ANCILLARY SERVICES													
075	Patient Supplies		103	258	0	0	0	0	0	361	104	297	\$ 762
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		304	760	0	0	0	0	0	1,064	542	1,554	3,159
081	Respiratory Therapy		304	760	0	0	0	0	0	1,064	37	107	1,208
082	Occupational Therapy		305	765	0	0	0	0	0	1,070	476	1,364	2,911
083	Speech Pathology		305	765	0	0	0	0	0	1,070	59	169	1,298
085	Pharmacy		0	0	0	0	0	0	0	0	219	629	849
090	Laboratory		0	0	0	0	0	0	0	0	10	28	38
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	32	92	124
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		13,324	33,373	54,746	111,427	763	5,125	100,527	319,284	5,602	16,061	340,946
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		137	344	0	0	0	0	0	482	11	31	523
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 351,819	\$ 23,999	\$ 59,234	\$ 54,746	\$ 111,427	\$ 763	\$ 5,125	\$ 100,527	\$ 324,395	\$ 7,092	\$ 20,332	\$ 351,819

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 127,314	\$ 127,314										
010	Housekeeping	6,303	1,853	\$ 8,156									
060	Laundry and Linen	8,763	7,879	512	\$ 17,154								
065	Dietary	82,055	16,385	1,065	0	\$ 99,505							
155	Social Services	2,296	1,154	75	0	0	\$ 3,526						
160	Activities	1,152	7,757	504	0	0	0	\$ 9,413					
165	Administration	N/A	10,734	698	0	0	0	0		\$ 11,432	\$ 11,432		
166	Medical Records	5,539	1,327	86	0	0	0	0		6,952		\$ 6,952	
170	Inservice Education - Nursing	9,280	1,803	117	0	0	0	0	\$ 11,200				
ANCILLARY SERVICES													
075	Patient Supplies	34,123	547	36	0	0	0	0	0	34,705	167	102	\$ 34,974
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,610	105	0	0	0	0	0	1,715	874	531	3,120
081	Respiratory Therapy	0	1,610	105	0	0	0	0	0	1,715	60	37	1,812
082	Occupational Therapy	0	1,620	105	0	0	0	0	0	1,726	767	467	2,959
083	Speech Pathology	0	1,620	105	0	0	0	0	0	1,726	95	58	1,878
085	Pharmacy	76,790	0	0	0	0	0	0	0	76,790	354	215	77,359
090	Laboratory	3,431	0	0	0	0	0	0	0	3,431	16	10	3,456
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,230	0	0	0	0	0	0	0	11,230	52	31	11,313
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	146,432	70,685	4,595	17,154	99,505	3,526	9,413	11,200	362,510	9,031	5,491	377,032
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	858	729	47	0	0	0	0	0	1,635	17	11	1,662
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 515,566	\$ 127,314	\$ 8,156	\$ 17,154	\$ 99,505	\$ 3,526	\$ 9,413	\$ 11,200	\$ 497,182	\$ 11,432	\$ 6,952	\$ 515,566

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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)	\$ 274,227	96%							
	Property Tax (line 40)	10,463	4%	\$ 284,690						
005	Plant Operations and Maintenance			6,159	\$ 6,159					
010	Housekeeping			4,054	90	\$ 4,144				
060	Laundry and Linen			17,236	381	260	\$ 17,878			
065	Dietary			35,847	793	541	0	\$ 37,180		
155	Social Services			2,526	56	38	0	0	\$ 2,620	
160	Activities			16,971	375	256	0	0	0	\$ 17,602
165	Administration			23,484	519	355	0	0	0	0
166	Medical Records			2,902	64	44	0	0	0	0
170	Inservice Education - Nursing			3,944	87	60	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,196	26	18	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,523	78	53	0	0	0	0
081	Respiratory Therapy			3,523	78	53	0	0	0	0
082	Occupational Therapy			3,545	78	54	0	0	0	0
083	Speech Pathology			3,545	78	54	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			154,641	3,420	2,335	17,878	37,180	2,620	17,602
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			1,595	35	24	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 284,690	100%	\$ 284,690	\$ 6,159	\$ 4,144	\$ 17,878	\$ 37,180	\$ 2,620	\$ 17,602

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 274,227	96%							
	Property Tax (line 40)	10,463	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,358	\$ 24,358				
166	Medical Records				3,010		\$ 3,010			
170	Inservice Education - Nursing			\$ 4,090						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,241	356	44	\$ 1,641	\$ 1,581	\$ 60
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,654	1,861	230	5,745	5,534	211
081	Respiratory Therapy			0	3,654	128	16	3,798	3,658	140
082	Occupational Therapy			0	3,677	1,635	202	5,513	5,311	203
083	Speech Pathology			0	3,677	202	25	3,904	3,760	143
085	Pharmacy			0	0	754	93	847	816	31
090	Laboratory			0	0	34	4	38	36	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	110	14	124	119	5
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			4,090	239,766	19,241	2,378	261,384	251,778	9,606
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	1,655	37	5	1,696	1,634	62
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 284,690	100%	\$ 4,090	\$ 257,322	\$ 24,358	\$ 3,010	\$ 284,690	\$ 274,227	\$ 10,463

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 64% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,436												
055	Interest - Other	18,804												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	318,697												
	Total Costs Allocable as Administration	346,937	64%											
167	CDPH Licensing Fees	16,097	3%											
168	Professional Liability Insurance	22,124	4%											
169	Quality Assurance Fees	155,796	29%											
174	Caregiver Training	0	0%											
	Total	540,954	100%						\$ 540,954					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 361	\$ 34,705	\$ 1,241	\$ 36,308	7,915	\$ 5,076	\$ 236	\$ 324	\$ 2,279	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			183,199	1,064	1,715	3,654	189,631	41,337	26,511	1,230	1,691	11,905	0
081	Respiratory Therapy			6,633	1,064	1,715	3,654	13,065	2,848	1,827	85	116	820	0
082	Occupational Therapy			160,065	1,070	1,726	3,677	166,538	36,303	23,283	1,080	1,485	10,455	0
083	Speech Pathology			14,108	1,070	1,726	3,677	20,581	4,486	2,877	133	183	1,292	0
085	Pharmacy			0	0	76,790	0	76,790	16,739	10,736	498	685	4,821	0
090	Laboratory			0	0	3,431	0	3,431	748	480	22	31	215	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,230	0	11,230	2,448	1,570	73	100	705	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,038,690	319,284	362,510	239,766	1,960,249	427,308	274,051	12,715	17,476	123,066	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	482	1,635	1,655	3,771	822	527	24	34	237	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 540,954		\$ 1,402,695	\$ 324,395	\$ 497,182	\$ 257,322	\$ 2,481,594	\$ 540,954					
	Total Administrative Costs							\$ 540,954		\$ 346,937	\$ 16,097	\$ 22,124	\$ 155,796	\$ -
	Unit Cost Multiplier							0.21798653						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 27,424	\$ 18,384	\$ 27,368	\$ 73,176							
	TOTAL FACILITY COSTS							\$ 3,095,724						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (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	278									
010	Housekeeping	183	183								
060	Laundry and Linen	778	778	778							
065	Dietary	1,618	1,618	1,618							
155	Social Services	114	114	114							
160	Activities	766	766	766							
165	Administration	1,060	1,060	1,060							
166	Medical Records	131	131	131							
170	Inservice Education - Nursing	178	178	178							
	ANCILLARY SERVICES										
075	Patient Supplies	54	54	54						36,308	36,308
077	Specialized Support Surfaces									0	0
080	Physical Therapy	159	159	159						189,631	189,631
081	Respiratory Therapy	159	159	159						13,065	13,065
082	Occupational Therapy	160	160	160						166,538	166,538
083	Speech Pathology	160	160	160						20,581	20,581
085	Pharmacy									76,790	76,790
090	Laboratory									3,431	3,431
095	Home Health Services									0	0
100	Other Ancillary Services									11,230	11,230
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,980	6,980	6,980	118,580	35,574	1,132,368	1,132,368	1,132,368	1,960,249	1,960,249
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	72	72	72						3,771	3,771
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,850	12,572	12,389	118,580	35,574	1,132,368	1,132,368	1,132,368	2,481,594	2,481,594
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 23,877	\$ 28,877			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021085901	0.025501427			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 23,999	\$ 59,234	\$ 54,746	\$ 111,427	\$ 763	\$ 5,125	\$ 100,527	\$ 7,092	\$ 20,332
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.90892459	4.78120375	0.46167920	3.13224905	0.00067352	0.00452559	0.08877577	0.00285765	0.00819329
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 127,314	\$ 8,156	\$ 17,154	\$ 99,505	\$ 3,526	\$ 9,413	\$ 11,200	\$ 11,432	\$ 6,952
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.12678969	0.65834228	0.14466042	2.79713677	0.00311339	0.00831303	0.00989056	0.00460681	0.00280137
	TOTAL CAPITAL COSTS - SCH. 5	\$ 284,690	\$ 6,159	\$ 4,144	\$ 17,878	\$ 37,180	\$ 2,620	\$ 17,602	\$ 4,090	\$ 24,358	\$ 3,010
	UNIT COST MULTIPLIER (CAPITAL COSTS)	22.15486381	0.48990233	0.33448964	0.15076624	1.04515758	0.00231341	0.01554451	0.00361217	0.00981547	0.00121304

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 19,184	\$ 0	\$ 19,184	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,815	0	4,815	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	127,314	0	127,314	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 151,313	\$ 0	\$ 151,313	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 46,233	\$ 0	\$ 46,233	(Sch 3)
010	.20-.39	Fringe Benefits	6300	12,652	0	12,652	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,303	0	6,303	(Sch 4)
010		Housekeeping - Total	6300	\$ 65,188	\$ 0	\$ 65,188	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	1,227	0	1,227	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	273,000	0	273,000	(Sch 5)
040		Property Taxes	7300	10,463	0	10,463	(Sch 5)
045		Property Insurance	7400	9,436	0	9,436	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 18,804	\$ 0	\$ 18,804	(Sch 6)
057		Subtotal 005 - 055		\$ 529,431	\$ 0	\$ 529,431	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 39,091	\$ 0	\$ 39,091	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,450	0	10,450	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,763	0	8,763	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 58,304	\$ 0	\$ 58,304	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 79,326	\$ 0	\$ 79,326	(Sch 3)
065	.20-.39	Fringe Benefits	6500	21,276	0	21,276	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	82,055	0	82,055	(Sch 4)
065		Dietary - Total	6500	\$ 182,657	\$ 0	\$ 182,657	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	34,123	0	34,123	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,123	\$ 0	\$ 34,123	
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:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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	183,199	0	183,199	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 183,199	\$ 0	\$ 183,199	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 5,688	\$ 0	\$ 5,688	(Sch 2)
081	.20-.39	Fringe Benefits	8220	945	0	945	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 6,633	\$ 0	\$ 6,633	
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	160,065	0	160,065	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 160,065	\$ 0	\$ 160,065	
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	14,108	0	14,108	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,108	\$ 0	\$ 14,108	
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	76,790	0	76,790	(Sch 4)
085		Pharmacy - Total	8300	\$ 76,790	\$ 0	\$ 76,790	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	3,431	0	3,431	(Sch 4)
090		Laboratory - Total	8400	\$ 3,431	\$ 0	\$ 3,431	
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	11,230	0	11,230	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,230	\$ 0	\$ 11,230	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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		\$ 489,579	\$ 0	\$ 489,579	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 779,717	\$ 0	\$ 779,717	(Sch 2)
105	.20-.39	Fringe Benefits	6110	206,219	0	206,219	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	146,432	0	146,432	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,132,368	\$ 0	\$ 1,132,368	
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:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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	858	0	858 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 858	\$ 0	\$ 858
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,133,226	\$ 0	\$ 1,133,226
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 18,693	\$ 0	\$ 18,693 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,184	0	5,184 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,296	0	2,296 (Sch 4)
155		Social Services - Total	6600	\$ 26,173	\$ 0	\$ 26,173

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

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

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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	\$ 22,509	\$ 0	\$ 22,509	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,368	0	6,368	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,152	0	1,152	(Sch 4)
160		Activities - Total	6700	\$ 30,029	\$ 0	\$ 30,029	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 140,420	\$ 0	\$ 140,420	(Sch 6)
165	.20-.39	Fringe Benefits	6900	35,304	0	35,304	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	142,973	0	142,973	(Sch 6)
165		Administration - Total	6900	\$ 318,697	\$ 0	\$ 318,697	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 15,354	\$ 0	\$ 15,354	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,102	0	4,102	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,539	0	5,539	(Sch 4)
166		Medical Records - Total	6900	\$ 24,995	\$ 0	\$ 24,995	
167		CDPH Licensing Fees	6900	\$ 16,097	\$ 0	\$ 16,097	(Sch 6)
168		Professional Liability Insurance	6900	\$ 22,124	\$ 0	\$ 22,124	(Sch 6)
169		Quality Assurance Fees	6900	\$ 155,796	\$ 0	\$ 155,796	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 80,707	\$ 0	\$ 80,707	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,629	0	18,629	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	9,280	0	9,280	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 108,616	\$ 0	\$ 108,616	
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		\$ 702,527	\$ 0	\$ 702,527	
200		Total		\$ 3,095,724	\$ 0	\$ 3,095,724	

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

Provider Name:
PACIFIC REHABILITATION AND WELLNESS CENTER

Provider NPI:
1982691366

OSHPD Facility Number:
206121030

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period	Provider NPI	Adjustments	
PACIFIC REHABILITATION AND WELLNESS CENTER							APRIL 1, 2011 THROUGH OCTOBER 31, 2011	1982691366	1	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
1	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: April 1, 2011 through October 31, 201 Payment Period: April 1, 2011 through January 21, 2013 Report Date: January 22, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	7,493	14	7,507