

**REPORT
ON THE
RATE SETTING AUDIT**

**SOCAL POST-ACUTE CARE
WHITTIER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1891706487**

**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: 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

Joye Tsuchiyama, Administrator
Socal Post-Acute Care
7931 Sorenson Avenue
Whittier, CA 90606

SOCAL POST-ACUTE CARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1891706487
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.

Joye Tsuchiyama
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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:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility No.:
206190726

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	\$ 1,997,773	\$ 97.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 468,803	\$ 22.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 452,157	\$ 22.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 289,988	\$ 14.22
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,796	\$ 1.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,544	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 46,723	\$ 2.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 211,141	\$ 10.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 656,118	\$ 32.16
11	Cost of Routine Service/Audited Total Costs	\$ 4,155,361	\$ 4,166,044	\$ 204.22
12	Total Patient Days (Adj)	20,400	20,400	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.69	\$ 204.22	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 1)	10,398	10,388	
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:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility No.:
206190726

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:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility No.:
206190726

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	\$ 130,768	\$ 130,768		
160	Activities	29,299		\$ 29,299	
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	333,622	0	0	333,622
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	290,244	0	0	290,244
083	Speech Pathology	55,707	0	0	55,707
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,837,706	130,768	29,299	1,997,773 *
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	\$ 2,677,346	\$ 130,768	\$ 29,299	\$ 2,677,346

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SOCAL POST-ACUTE CARE

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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	\$ 81,857	\$ 81,857										
010	Housekeeping	93,614	117	\$ 93,731									
060	Laundry and Linen	58,536	2,212	2,536	\$ 63,283								
065	Dietary	165,626	8,519	9,769	0	\$ 183,914							
155	Social Services	N/A	973	1,116	0	0	\$ 2,090						
160	Activities	N/A	2,671	3,063	0	0	0	\$ 5,734					
165	Administration	N/A	5,217	5,983	0	0	0	0		\$ 11,200	\$ 11,200		
166	Medical Records	84,060	2,321	2,661	0	0	0	0		89,041		\$ 89,041	
170	Inservice Education - Nursing	26,290	973	1,116	0	0	0	0	\$ 28,380				
ANCILLARY SERVICES													
075	Patient Supplies		2,928	3,357	0	0	0	0	0	6,285	121	960	\$ 7,366
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	46	362	408
080	Physical Therapy		2,757	3,161	0	0	0	0	0	5,918	994	7,899	14,810
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,064	2,366	0	0	0	0	0	4,430	845	6,721	11,996
083	Speech Pathology		0	0	0	0	0	0	0	0	154	1,226	1,380
085	Pharmacy		358	411	0	0	0	0	0	769	322	2,563	3,655
090	Laboratory		0	0	0	0	0	0	0	0	99	786	884
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	72	570	642
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		50,748	58,192	63,283	183,914	2,090	5,734	28,380	392,340	8,543	67,920	468,803 *
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	0	0	0	0	0	0	0	4	33	37
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 509,983	\$ 81,857	\$ 93,731	\$ 63,283	\$ 183,914	\$ 2,090	\$ 5,734	\$ 28,380	\$ 409,742	\$ 11,200	\$ 89,041	\$ 509,983

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SOCAL POST-ACUTE CARE

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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	\$ 125,662	\$ 125,662										
010	Housekeeping	16,837	179	\$ 17,016									
060	Laundry and Linen	16,005	3,395	460	\$ 19,860								
065	Dietary	191,176	13,078	1,773	0	\$ 206,027							
155	Social Services	3,349	1,494	203	0	0	\$ 5,046						
160	Activities	18,878	4,100	556	0	0	0	\$ 23,534					
165	Administration	N/A	8,009	1,086	0	0	0	0		\$ 9,095	\$ 9,095		
166	Medical Records	17,525	3,562	483	0	0	0	0		21,570		\$ 21,570	
170	Inservice Education - Nursing	313	1,494	203	0	0	0	0	\$ 2,010				
ANCILLARY SERVICES													
075	Patient Supplies	19,508	4,495	610	0	0	0	0	0	24,612	98	233	\$ 24,943
077	Specialized Support Surfaces	16,610	0	0	0	0	0	0	0	16,610	37	88	16,735
080	Physical Therapy	5,650	4,232	574	0	0	0	0	0	10,456	807	1,914	13,176
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	782	3,168	430	0	0	0	0	0	4,379	687	1,628	6,694
083	Speech Pathology	540	0	0	0	0	0	0	0	540	125	297	962
085	Pharmacy	114,596	550	75	0	0	0	0	0	115,220	262	621	116,103
090	Laboratory	36,036	0	0	0	0	0	0	0	36,036	80	190	36,307
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	26,169	0	0	0	0	0	0	0	26,169	58	138	26,365
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	83,818	77,905	10,564	19,860	206,027	5,046	23,534	2,010	428,765	6,938	16,454	452,157 *
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	1,513	0	0	0	0	0	0	0	1,513	3	8	1,524
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 694,967	\$ 125,662	\$ 17,016	\$ 19,860	\$ 206,027	\$ 5,046	\$ 23,534	\$ 2,010	\$ 664,301	\$ 9,095	\$ 21,570	\$ 694,967

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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)	\$ 329,924	90%							
	Property Tax (line 40)	37,312	10%	\$ 367,236						
005	Plant Operations and Maintenance			33,119	\$ 33,119					
010	Housekeeping			477	47	\$ 524				
060	Laundry and Linen			9,027	895	14	\$ 9,936			
065	Dietary			34,772	3,447	55	0	\$ 38,273		
155	Social Services			3,973	394	6	0	0	\$ 4,373	
160	Activities			10,902	1,081	17	0	0	0	\$ 12,000
165	Administration			21,295	2,111	33	0	0	0	0
166	Medical Records			9,472	939	15	0	0	0	0
170	Inservice Education - Nursing			3,973	394	6	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			11,951	1,185	19	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,252	1,115	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,423	835	13	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,462	145	2	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			207,138	20,533	325	9,936	38,273	4,373	12,000
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 367,236	100%	\$ 367,236	\$ 33,119	\$ 524	\$ 9,936	\$ 38,273	\$ 4,373	\$ 12,000

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 329,924	90%							
	Property Tax (line 40)	37,312	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,440	\$ 23,440				
166	Medical Records				10,425		\$ 10,425			
170	Inservice Education - Nursing			\$ 4,373						
	ANCILLARY SERVICES									
075	Patient Supplies			0	13,154	253	112	\$ 13,520	\$ 12,146	\$ 1,374
077	Specialized Support Surfaces			0	0	95	42	138	124	14
080	Physical Therapy			0	12,385	2,079	925	15,389	13,825	1,564
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,271	1,769	787	11,827	10,626	1,202
083	Speech Pathology			0	0	323	144	466	419	47
085	Pharmacy			0	1,609	675	300	2,584	2,322	263
090	Laboratory			0	0	207	92	299	268	30
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	150	67	217	195	22
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			4,373	296,951	17,880	7,952	322,784	289,988	32,796
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	0	9	4	13	11	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 367,236	100%	\$ 4,373	\$ 333,371	\$ 23,440	\$ 10,425	\$ 367,236	\$ 329,924	\$ 37,312

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SOCAL POST-ACUTE CARE

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,524												
055	Interest - Other	22,236												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	827,391												
	Total Costs Allocable as Administration	860,151	71%											
167	CDPH Licensing Fees	13,823	1%											
168	Professional Liability Insurance	61,253	5%											
169	Quality Assurance Fees	276,800	23%											
174	Caregiver Training	0	0%											
	Total	1,212,027	100%						\$ 1,212,027					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 6,285	\$ 24,612	\$ 13,154	\$ 44,052	13,071	\$ 9,276	\$ 149	\$ 661	\$ 2,985	\$ -
077	Specialized Support Surfaces			0	0	16,610	0	16,610	4,929	3,498	56	249	1,126	0
080	Physical Therapy			333,622	5,918	10,456	12,385	362,380	107,525	76,308	1,226	5,434	24,556	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			290,244	4,430	4,379	9,271	308,324	91,486	64,926	1,043	4,623	20,893	0
083	Speech Pathology			55,707	0	540	0	56,247	16,690	11,844	190	843	3,812	0
085	Pharmacy			0	769	115,220	1,609	117,599	34,894	24,763	398	1,763	7,969	0
090	Laboratory			0	0	36,036	0	36,036	10,693	7,588	122	540	2,442	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,169	0	26,169	7,765	5,511	89	392	1,773	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			1,997,773	392,340	428,765	296,951	3,115,830	924,527	656,118	10,544	46,723	211,141	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	0	1,513	0	1,513	449	319	5	23	103	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,212,027		\$ 2,677,346	\$ 409,742	\$ 664,301	\$ 333,371	\$ 4,084,759	\$ 1,212,027					
	Total Administrative Costs							\$ 1,212,027		\$ 860,151	\$ 13,823	\$ 61,253	\$ 276,800	\$ -
	Unit Cost Multiplier							0.29671931						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,241	\$ 30,666	\$ 33,865	\$ 164,773							
	TOTAL FACILITY COSTS							\$ 5,461,559						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SOCAL POST-ACUTE CARE

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 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	1,042									
010	Housekeeping	15	15								
060	Laundry and Linen	284	284	284							
065	Dietary	1,094	1,094	1,094							
155	Social Services	125	125	125							
160	Activities	343	343	343							
165	Administration	670	670	670							
166	Medical Records	298	298	298							
170	Inserv. Education - Nursing	125	125	125							
	ANCILLARY SERVICES										
075	Patient Supplies	376	376	376						44,052	44,052
077	Specialized Support Surfaces									16,610	16,610
080	Physical Therapy	354	354	354						362,380	362,380
081	Respiratory Therapy									0	0
082	Occupational Therapy	265	265	265						308,324	308,324
083	Speech Pathology									56,247	56,247
085	Pharmacy	46	46	46						117,599	117,599
090	Laboratory									36,036	36,036
095	Home Health Services									0	0
100	Other Ancillary Services									26,169	26,169
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,517	6,517	6,517	201,130	60,339	1,921,524	1,921,524	1,921,524	3,115,830	3,115,830
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									1,513	1,513
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,554	10,512	10,497	201,130	60,339	1,921,524	1,921,524	1,921,524	4,084,759	4,084,759
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 130,768 0.068054315	\$ 29,299 0.015247793			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 81,857 7.78700533	\$ 93,731 8.92929457	\$ 63,283 0.31463943	\$ 183,914 3.04800597	\$ 2,090 0.00108744	\$ 5,734 0.00298393	\$ 28,380 0.01476929	\$ 11,200 0.00274188	\$ 89,041 0.02179846
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 125,662 11.95414764	\$ 17,016 1.62106433	\$ 19,860 0.09874390	\$ 206,027 3.41449613	\$ 5,046 0.00262599	\$ 23,534 0.01224773	\$ 2,010 0.00104599	\$ 9,095 0.00222667	\$ 21,570 0.00528071
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 367,236 31.78431712	\$ 33,119 3.15061439	\$ 524 0.04992131	\$ 9,936 0.04939938	\$ 38,273 0.63430665	\$ 4,373 0.00227585	\$ 12,000 0.00624494	\$ 4,373 0.00227585	\$ 23,440 0.00573837	\$ 10,425 0.00255229

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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	\$ 67,425	\$ 0	\$ 67,425	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,432	0	14,432	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	125,662	0	125,662	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 207,519	\$ 0	\$ 207,519	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 76,697	\$ 0	\$ 76,697	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,917	0	16,917	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,837	0	16,837	(Sch 4)
010		Housekeeping - Total	6300	\$ 110,451	\$ 0	\$ 110,451	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 40,998	\$ 0	\$ 40,998	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,823	0	21,823	(Sch 5)
025		Depreciation: Equipment	7140	68,765	0	68,765	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	37,312	0	37,312	(Sch 5)
045		Property Insurance	7400	10,524	0	10,524	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	198,338	0	198,338	(Sch 6)
055		Interest - Other	7600	\$ 22,236	\$ 0	\$ 22,236	(Sch 6)
057		Subtotal 005 - 055		\$ 717,966	\$ 0	\$ 717,966	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 47,084	\$ 0	\$ 47,084	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,452	0	11,452	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,005	0	16,005	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 74,541	\$ 0	\$ 74,541	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 137,275	\$ 0	\$ 137,275	(Sch 3)
065	.20-.39	Fringe Benefits	6500	28,351	0	28,351	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	191,176	0	191,176	(Sch 4)
065		Dietary - Total	6500	\$ 356,802	\$ 0	\$ 356,802	
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	19,508	0	19,508	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,508	\$ 0	\$ 19,508	
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	16,610	0	16,610	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 16,610	\$ 0	\$ 16,610	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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	\$ 267,806	\$ 0	\$ 267,806	(Sch 2)
080	.20-.39	Fringe Benefits	8200	23,891	0	23,891	(Sch 2)
080	.79	Agency Staff	8200	41,925	0	41,925	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	5,650	0	5,650	(Sch 4)
080		Physical Therapy - Total	8200	\$ 339,272	\$ 0	\$ 339,272	
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	\$ 230,671	\$ 0	\$ 230,671	(Sch 2)
082	.20-.39	Fringe Benefits	8250	42,850	0	42,850	(Sch 2)
082	.79	Agency Staff	8250	16,723	0	16,723	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	782	0	782	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 291,026	\$ 0	\$ 291,026	
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	55,707	0	55,707	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	540	0	540	(Sch 4)
083		Speech Pathology - Total	8280	\$ 56,247	\$ 0	\$ 56,247	
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	114,596	0	114,596	(Sch 4)
085		Pharmacy - Total	8300	\$ 114,596	\$ 0	\$ 114,596	
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	36,036	0	36,036	(Sch 4)
090		Laboratory - Total	8400	\$ 36,036	\$ 0	\$ 36,036	
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	26,169	0	26,169	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 26,169	\$ 0	\$ 26,169	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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		\$ 899,464	\$ 0	\$ 899,464	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,521,863	\$ 0	\$ 1,521,863	(Sch 2)
105	.20-.39	Fringe Benefits	6110	315,843	0	315,843	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	83,818	0	83,818	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,921,524	\$ 0	\$ 1,921,524	
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:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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	1,513	0	1,513 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,513	\$ 0	\$ 1,513
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		\$ 1,923,037	\$ 0	\$ 1,923,037
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 111,323	\$ 0	\$ 111,323 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,445	0	19,445 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,349	0	3,349 (Sch 4)
155		Social Services - Total	6600	\$ 134,117	\$ 0	\$ 134,117

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOCAL POST-ACUTE CARE

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

Provider NPI:
1891706487

OSHPD Facility Number:
206190726

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	\$ 24,426	\$ 0	\$ 24,426	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,873	0	4,873	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,878	0	18,878	(Sch 4)
160		Activities - Total	6700	\$ 48,177	\$ 0	\$ 48,177	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 438,833	\$ 0	\$ 438,833	(Sch 6)
165	.20-.39	Fringe Benefits	6900	245,795	0	245,795	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	142,763	0	142,763	(Sch 6)
165		Administration - Total	6900	\$ 827,391	\$ 0	\$ 827,391	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 75,155	\$ 0	\$ 75,155	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,905	0	8,905	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	17,525	0	17,525	(Sch 4)
166		Medical Records - Total	6900	\$ 101,585	\$ 0	\$ 101,585	
167		CDPH Licensing Fees	6900	\$ 13,823	\$ 0	\$ 13,823	(Sch 6)
168		Professional Liability Insurance	6900	\$ 61,253	\$ 0	\$ 61,253	(Sch 6)
169		Quality Assurance Fees	6900	\$ 276,800	\$ 0	\$ 276,800	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 22,625	\$ 0	\$ 22,625	(Sch 3)
170	.20-.39	Fringe Benefits	6800	3,665	0	3,665	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	313	0	313	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 26,603	\$ 0	\$ 26,603	
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		\$ 1,489,749	\$ 0	\$ 1,489,749	
200		Total		\$ 5,461,559	\$ 0	\$ 5,461,559	

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

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SOCAL POST-ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1891706487	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: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through January 28, 2013 Report Date: January 29, 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	10,398	(10)	10,388