

**REPORT  
ON THE  
RATE SETTING AUDIT**

**THE REHABILITATION CENTER OF BAKERSFIELD  
BAKERSFIELD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1114150448**

**FISCAL PERIOD ENDED  
MAY 31, 2011**

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

**Section Chief: Michael Harrold  
Auditor: Emilee Hogg**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 14, 2013

Rush Melliti, Administrator  
The Rehabilitation Center of Bakersfield  
2211 Mt. Vernon Avenue  
Bakersfield, CA 93306

THE REHABILITATION CENTER OF BAKERSFIELD  
NATIONAL PROVIDER IDENTIFIER (NPI) 1114150448  
FISCAL PERIOD ENDED MAY 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$101,491, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by Linda King for

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Rush Melliti  
Page 3

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1114150448

OSHPD Facility No.:  
206154002

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,539,171	\$ 77.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 955,025	\$ 16.35
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,150,846	\$ 19.71
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,083,299	\$ 18.55
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 52,507	\$ 0.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,372	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 111,648	\$ 1.91
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 526,680	\$ 9.02
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 660,817	\$ 11.32
11	Cost of Routine Service/Audited Total Costs	\$ 10,010,781.00	\$ 9,114,366	\$ 156.07
12	Total Patient Days (Adj 8)	55,129	58,400	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.59	\$ 156.07	
14	Overpayments (Adj 10)	\$ 0	\$ (101,491)	
15	Medi-Cal Days (Adj 9)	31,105	31,392	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1114150448

OSHPD Facility No.:  
206154002

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 103,377	\$ 103,377		
160	Activities	133,394		\$ 133,394	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	871,382	0	0	871,382
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	657,673	0	0	657,673
083	Speech Pathology	130,916	0	0	130,916
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	4,302,400	103,377	133,394	4,539,171
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
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 6,199,142</b>	<b>\$ 103,377</b>	<b>\$ 133,394</b>	<b>\$ 6,199,142</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 74,772	\$ 74,772										
010	Housekeeping	222,141	512	\$ 222,653									
060	Laundry and Linen	89,823	1,638	4,911	\$ 96,371								
065	Dietary	446,276	7,349	22,035	0	\$ 475,661							
155	Social Services	N/A	804	2,411	0	\$ 3,215							
160	Activities	N/A	178	533	0	0	\$ 711						
165	Administration	N/A	4,836	14,501	0	0	0	0		\$ 19,337	\$ 19,337		
166	Medical Records	153,276	0	0	0	0	0	0		153,276		\$ 153,276	
170	Inservice Education - Nursing	34,744	0	0	0	0	0	0	\$ 34,744				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		198	592	0	0	0	0	0	790	129	1,026	\$ 1,945
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,387	7,156	0	0	0	0	0	9,542	1,813	14,373	25,728
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,477	7,428	0	0	0	0	0	9,906	1,392	11,031	22,328
083	Speech Pathology		219	658	0	0	0	0	0	877	262	2,080	3,220
085	Pharmacy		0	0	0	0	0	0	0	0	996	7,895	8,891
090	Laboratory		0	0	0	0	0	0	0	0	79	628	707
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	165	1,308	1,473
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		53,803	161,315	96,371	475,661	3,215	711	34,744	825,819	14,474	114,732	955,025 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		371	1,114	0	0	0	0	0	1,485	26	203	1,714
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,021,032</b>	<b>\$ 74,772</b>	<b>\$ 222,653</b>	<b>\$ 96,371</b>	<b>\$ 475,661</b>	<b>\$ 3,215</b>	<b>\$ 711</b>	<b>\$ 34,744</b>	<b>\$ 848,419</b>	<b>\$ 19,337</b>	<b>\$ 153,276</b>	<b>\$ 1,021,032</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 467,807	\$ 467,807										
010	Housekeeping	46,038	3,201	\$ 49,239									
060	Laundry and Linen	30,771	10,247	1,086	\$ 42,104								
065	Dietary	372,195	45,981	4,873	0	\$ 423,049							
155	Social Services	0	5,031	533	0	0	\$ 5,564						
160	Activities	3,681	1,112	118	0	0	0	\$ 4,911					
165	Administration	N/A	30,258	3,207	0	0	0	0		\$ 33,465	\$ 33,465		
166	Medical Records	12,742	0	0	0	0	0	0		12,742		\$ 12,742	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	62,087	1,236	131	0	0	0	0	0	63,454	224	85	\$ 63,763
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	8,905	14,931	1,582	0	0	0	0	0	25,419	3,138	1,195	29,752
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	15,500	1,643	0	0	0	0	0	17,143	2,408	917	20,468
083	Speech Pathology	0	1,372	145	0	0	0	0	0	1,517	454	173	2,145
085	Pharmacy	519,965	0	0	0	0	0	0	0	519,965	1,724	656	522,345
090	Laboratory	41,337	0	0	0	0	0	0	0	41,337	137	52	41,526
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	86,160	0	0	0	0	0	0	0	86,160	286	109	86,554
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	268,343	336,613	35,675	42,104	423,049	5,564	4,911	0	1,116,259	25,050	9,538	1,150,846 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,075	2,324	246	0	0	0	0	0	5,645	44	17	5,706
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,923,106</b>	<b>\$ 467,807</b>	<b>\$ 49,239</b>	<b>\$ 42,104</b>	<b>\$ 423,049</b>	<b>\$ 5,564</b>	<b>\$ 4,911</b>	<b>\$ -</b>	<b>\$ 1,876,899</b>	<b>\$ 33,465</b>	<b>\$ 12,742</b>	<b>\$ 1,923,106</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,193,708	95%							
	Property Tax (line 40)	57,859	5%	\$ 1,251,567						
005	Plant Operations and Maintenance			31,338	\$ 31,338					
010	Housekeeping			8,350	214	\$ 8,565				
060	Laundry and Linen			26,728	686	189	\$ 27,603			
065	Dietary			119,937	3,080	848	0	\$ 123,865		
155	Social Services			13,122	337	93	0	0	\$ 13,552	
160	Activities			2,902	75	21	0	0	0	\$ 2,997
165	Administration			78,926	2,027	558	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			3,224	83	23	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			38,947	1,000	275	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			40,430	1,038	286	0	0	0	0
083	Speech Pathology			3,579	92	25	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			878,022	22,550	6,205	27,603	123,865	13,552	2,997
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			6,061	156	43	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,251,567	100%	\$ 1,251,567	\$ 31,338	\$ 8,565	\$ 27,603	\$ 123,865	\$ 13,552	\$ 2,997

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,193,708	95%							
	Property Tax (line 40)	57,859	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 81,511	\$ 81,511				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,330	546	0	\$ 3,875	\$ 3,696	\$ 179
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	40,223	7,643	0	47,866	45,653	2,213
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	41,754	5,866	0	47,621	45,419	2,201
083	Speech Pathology			0	3,696	1,106	0	4,802	4,580	222
085	Pharmacy			0	0	4,199	0	4,199	4,005	194
090	Laboratory			0	0	334	0	334	318	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	696	0	696	664	32
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	1,074,793	61,013	0	1,135,807	1,083,299	52,507*
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*
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	6,260	108	0	6,368	6,074	294
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,251,567	100%	\$ -	\$ 1,170,056	\$ 81,511	\$ -	\$ 1,251,567	\$ 1,193,708	\$ 57,859

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 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. 50% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 10,227												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	872,593												
	Total Costs Allocable as Administration	882,820	50%											
167	CDPH Licensing Fees	45,920	3%											
168	Professional Liability Insurance	149,156	8%											
169	Quality Assurance Fees	703,619	39%											
174	Caregiver Training	0	0%											
	Total	1,781,515	100%						\$ 1,781,515					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 790	\$ 63,454	\$ 3,330	\$ 67,574	11,926	\$ 5,910	\$ 307	\$ 998	\$ 4,710	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			871,382	9,542	25,419	40,223	946,566	167,053	82,782	4,306	13,986	65,979	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			657,673	9,906	17,143	41,754	726,476	128,211	63,534	3,305	10,734	50,638	0
083	Speech Pathology			130,916	877	1,517	3,696	137,006	24,179	11,982	623	2,024	9,550	0
085	Pharmacy			0	0	519,965	0	519,965	91,765	45,474	2,365	7,683	36,243	0
090	Laboratory			0	0	41,337	0	41,337	7,295	3,615	188	611	2,881	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	86,160	0	86,160	15,206	7,535	392	1,273	6,006	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			4,539,171	825,819	1,116,259	1,074,793	7,556,042	1,333,516	660,817	34,372	111,648	526,680	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,485	5,645	6,260	13,390	2,363	1,171	61	198	933	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,781,515		\$ 6,199,142	\$ 848,419	\$ 1,876,899	\$ 1,170,056	\$ 10,094,516	\$ 1,781,515					
	Total Administrative Costs							\$ 1,781,515		\$ 882,820	\$ 45,920	\$ 149,156	\$ 703,619	\$ -
	Unit Cost Multiplier							0.17648346						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 172,613	\$ 46,207	\$ 81,511	\$ 300,331							
	<b>TOTAL FACILITY COSTS</b>							\$ 12,176,362						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	972									
010	Housekeeping	259	259								
060	Laundry and Linen	829	829	829							
065	Dietary	3,720	3,720	3,720							
155	Social Services	407	407	407							
160	Activities	90	90	90							
165	Administration	2,448	2,448	2,448							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	100	100	100						67,574	67,574
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,208	1,208	1,208						946,566	946,566
081	Respiratory Therapy									0	0
082	Occupational Therapy	1,254	1,254	1,254						726,476	726,476
083	Speech Pathology	111	111	111						137,006	137,006
085	Pharmacy									519,965	519,965
090	Laboratory									41,337	41,337
095	Home Health Services									0	0
100	Other Ancillary Services									86,160	86,160
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	27,233	27,233	27,233	543,260	162,978	4,570,743	4,570,743	4,570,743	7,556,042	7,556,042
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	188	188	188						13,390	13,390
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>38,819</b>	<b>37,847</b>	<b>37,588</b>	<b>543,260</b>	<b>162,978</b>	<b>4,570,743</b>	<b>4,570,743</b>	<b>4,570,743</b>	<b>10,094,516</b>	<b>10,094,516</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 103,377	\$ 133,394			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.022617111	0.029184314			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 74,772	\$ 222,653	\$ 96,371	\$ 475,661	\$ 3,215	\$ 711	\$ 34,744	\$ 19,337	\$ 153,276
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		1.97563876	5.92350459	0.17739460	2.91855841	0.00070338	0.00015554	0.00760139	0.00191561	0.01518409
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 467,807	\$ 49,239	\$ 42,104	\$ 423,049	\$ 5,564	\$ 4,911	\$ -	\$ 33,465	\$ 12,742
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		12.36047771	1.30997562	0.07750213	2.59574351	0.00121728	0.00107452	0.00000000	0.00331519	0.00126227
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,251,567	\$ 31,338	\$ 8,565	\$ 27,603	\$ 123,865	\$ 13,552	\$ 2,997	\$ -	\$ 81,511	\$ -
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	32.24109328	0.82802713	0.22786267	0.05081029	0.76000919	0.00296492	0.00065563	0.00000000	0.00807478	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

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	\$ 59,358	\$ 0	\$ 59,358	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,414	0	15,414	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	467,807	0	467,807	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 542,579	\$ 0	\$ 542,579	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 175,679	\$ 0	\$ 175,679	(Sch 3)
010	.20-.39	Fringe Benefits	6300	46,462	0	46,462	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	46,038	0	46,038	(Sch 4)
010		Housekeeping - Total	6300	\$ 268,179	\$ 0	\$ 268,179	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,216	0	2,216	(Sch 5)
025		Depreciation: Equipment	7140	13,359	0	13,359	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	3,108	0	3,108	(Sch 5)
035		Leases and Rentals	7200	1,175,025	0	1,175,025	(Sch 5)
040		Property Taxes	7300	57,859	0	57,859	(Sch 5)
045		Property Insurance	7400	10,227	0	10,227	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,072,552	\$ 0	\$ 2,072,552	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 70,472	\$ 0	\$ 70,472	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,351	0	19,351	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,771	0	30,771	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 120,594	\$ 0	\$ 120,594	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 352,017	\$ 0	\$ 352,017	(Sch 3)
065	.20-.39	Fringe Benefits	6500	94,259	0	94,259	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	372,195	0	372,195	(Sch 4)
065		Dietary - Total	6500	\$ 818,471	\$ 0	\$ 818,471	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	62,087	0	62,087	(Sch 4)
075		Patient Supplies - Total	8100	\$ 62,087	\$ 0	\$ 62,087	
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:  
THE REHABILITATION CENTER OF BAKERSFIELD

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

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	871,382	0	871,382	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	8,905	0	8,905	(Sch 4)
080		Physical Therapy - Total	8200	\$ 880,287	\$ 0	\$ 880,287	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	657,673	0	657,673	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 657,673	\$ 0	\$ 657,673	
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	130,916	0	130,916	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 130,916	\$ 0	\$ 130,916	
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	519,965	0	519,965	(Sch 4)
085		Pharmacy - Total	8300	\$ 519,965	\$ 0	\$ 519,965	
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	41,337	0	41,337	(Sch 4)
090		Laboratory - Total	8400	\$ 41,337	\$ 0	\$ 41,337	
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	86,160	0	86,160	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 86,160	\$ 0	\$ 86,160	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

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		\$ 2,378,425	\$ 0	\$ 2,378,425	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,403,636	\$ 0	\$ 3,403,636	(Sch 2)
105	.20-.39	Fringe Benefits	6110	898,764	0	898,764	(Sch 2)
105	.49	Agency Staff	6110	148,466	(148,466)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	268,343	0	268,343	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,719,209	\$ (148,466)	\$ 4,570,743	
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:  
THE REHABILITATION CENTER OF BAKERSFIELD

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

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)
		<b>Other Nonreimbursable</b>				
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	3,075	0	3,075 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,075	\$ 0	\$ 3,075
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		<b>Subtotal 105 - 145</b>		\$ 4,722,284	\$ (148,466)	\$ 4,573,818
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 80,558	\$ 0	\$ 80,558 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,819	0	22,819 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 103,377	\$ 0	\$ 103,377

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE REHABILITATION CENTER OF BAKERSFIELD

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1114150448

OSHPD Facility Number:  
206154002

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	\$ 104,800	\$ 0	\$ 104,800	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,594	0	28,594	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,681	0	3,681	(Sch 4)
160		Activities - Total	6700	\$ 137,075	\$ 0	\$ 137,075	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 580,608	\$ 0	\$ 580,608	(Sch 6)
165	.20-.39	Fringe Benefits	6900	144,480	0	144,480	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,139,024	(991,519)	147,505	(Sch 6)
165		Administration - Total	6900	\$ 1,864,112	\$ (991,519)	\$ 872,593	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 125,474	\$ 0	\$ 125,474	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,802	0	27,802	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,742	0	12,742	(Sch 4)
166		Medical Records - Total	6900	\$ 166,018	\$ 0	\$ 166,018	
167		CDPH Licensing Fees	6900	\$ 45,920	\$ 0	\$ 45,920	(Sch 6)
168		Professional Liability Insurance	6900	\$ 149,156	\$ 0	\$ 149,156	(Sch 6)
169		Quality Assurance Fees	6900	\$ 703,619	\$ 0	\$ 703,619	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 27,197	\$ 0	\$ 27,197	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,547	0	7,547	(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	\$ 34,744	\$ 0	\$ 34,744	
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	
		<b>Subtotal 155 - 174</b>		\$ 3,204,021	\$ (991,519)	\$ 2,212,502	
200		<b>Total</b>		\$ 13,316,347	\$ (1,139,985)	\$ 12,176,362	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 298,441	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			NPI		Adjustments
THE REHABILITATION CENTER OF BAKERSFIELD							JUNE 1, 2010 THROUGH MAY 31, 2011			1114150448		10
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 for informational purposes only. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$298,441	\$298,441

Provider Name							Fiscal Period		NPI		Adjustments
THE REHABILITATION CENTER OF BAKERSFIELD							JUNE 1, 2010 THROUGH MAY 31, 2011		1114150448		10
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
2	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff To eliminate wound care consultant expense due to insufficient documentation. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304	\$148,466	(\$148,466)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,139,024			
3							To eliminate legal fees due to insufficient documentation. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304		(\$178,240)		
4							To adjust Medical Director fees to agree with audit findings. 42 CFR 413.20, 413.24 and 483.75(i)(2) CMS Pub. 15-1, Sections 2102.2, 2012.3, 2300 and 2304		(79,000)		
5							To eliminate nonallowable related party management fees. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2300 and 2304		(27,806)		
6							To eliminate administrative purchased services expenses due to insufficient documentation. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304		(136,644)		
7							To eliminate nonallowable related party management fees. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2300 and 2304		<u>(569,829)</u> (\$991,519)	\$147,505	

Provider Name							Fiscal Period			NPI		Adjustments
THE REHABILITATION CENTER OF BAKERSFIELD							JUNE 1, 2010 THROUGH MAY 31, 2011			1114150448		10
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						
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
8	11(2)	105	1	1	12	N/A	Total Patient Days - Skilled Nursing Care To gross up total patient days due to lack of documentation. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304	55,129	3,271	58,400		
9	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: June 1, 2010 through May 31, 2011 Payment Period: June 1, 2010 through May 31, 2013 Report Date: September 19, 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	31,105	287	31,392		

Provider Name							Fiscal Period			NPI		Adjustments
THE REHABILITATION CENTER OF BAKERSFIELD							JUNE 1, 2010 THROUGH MAY 31, 2011			1114150448		10
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						
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>												
10	N/A			1	14	N/A	Overpayments To recover Medi-Cal overpayments related to Share of Cost due to lack of documentation. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$101,491	\$101,491		