

**REPORT
ON THE
RATE SETTING AUDIT**

**TWIN OAKS POST ACUTE CARE
CHICO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1306894258**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditors: Lucille Ramos, Mony Sor, Jennifer White, and Firas Yagmour**



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



EDMUND G. BROWN JR.
GOVERNOR

July 30, 2013

Terri L. Roche
Reimbursement Manager
Evergreen Healthcare Management, LLC
4601 NE 77th Avenue, Suite 300
Vancouver, WA 98662

TWIN OAKS POST ACUTE REHAB
NATIONAL PROVIDER IDENTIFIER (NPI) 1306894258
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. 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 \$105,070, 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.

Terri Roche
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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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility No.:
206044005

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	\$ 3,764,918	\$ 88.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 796,819	\$ 18.79
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 955,647	\$ 22.54
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,278,687	\$ 30.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 102,565	\$ 2.42
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,360	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 1,598,432	\$ 37.70
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 429,805	\$ 10.14
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,052,114	\$ 24.81
11	Cost of Routine Service/Audited Total Costs	\$ 10,600,424.00	\$ 10,004,346	\$ 235.94
12	Total Patient Days (Adj 20)	41,829	42,402	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 253.42	\$ 235.94	
14	Overpayments (Adj 22,23)		\$ 105,070	
15	Medi-Cal Days (Adj 21)	26,126	26,472	
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:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility No.:
206044005

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:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility No.:
206044005

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	\$ 96,173	\$ 96,173		
160	Activities	112,419		\$ 112,419	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,556,326	96,173	112,419	3,764,918 *
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	77,461	0	0	77,461
	TOTAL	\$ 3,842,379	\$ 96,173	\$ 112,419	\$ 3,842,379

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
TWIN OAK POST ACUTE REHAB

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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	\$ 106,652	\$ 106,652										
010	Housekeeping	106,221	618	\$ 106,839									
060	Laundry and Linen	76,054	2,664	2,684	\$ 81,401								
065	Dietary	336,908	12,869	12,967	0	\$ 362,743							
155	Social Services	N/A	7,006	7,059	0	\$ 14,064							
160	Activities	N/A	0	0	0	0	\$ -						
165	Administration	N/A	3,622	3,650	0	0	0	0		\$ 7,272	\$ 7,272		
166	Medical Records	143,504	1,681	1,694	0	0	0	0		146,880		\$ 146,880	
170	Inservice Education - Nursing	74,977	0	0	0	0	0	0	\$ 74,977				
ANCILLARY SERVICES													
075	Patient Supplies		1,017	1,025	0	0	0	0	0	2,042	59	1,191	\$ 3,292
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		836	843	0	0	0	0	0	1,679	665	13,428	15,772
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		836	843	0	0	0	0	0	1,679	325	6,560	8,564
083	Speech Pathology		557	561	0	0	0	0	0	1,117	230	4,644	5,991
085	Pharmacy		664	669	0	0	0	0	0	1,334	328	6,630	8,293
090	Laboratory		0	0	0	0	0	0	0	0	32	643	675
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	67	1,358	1,426
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		73,413	73,970	81,401	362,743	14,064	0	74,977	680,570	5,484	110,765	796,819 *
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		868	875	0	0	0	0	0	1,743	16	317	2,076
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	66	1,342	1,409
	TOTAL	\$ 844,316	\$ 106,652	\$ 106,839	\$ 81,401	\$ 362,743	\$ 14,064	\$ -	\$ 74,977	\$ 690,164	\$ 7,272	\$ 146,880	\$ 844,316

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
TWIN OAK POST ACUTE REHAB

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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	\$ 317,916	\$ 317,916										
010	Housekeeping	102,528	1,842	\$ 104,370									
060	Laundry and Linen	16,394	7,940	2,622	\$ 26,955								
065	Dietary	271,820	38,360	12,667	0	\$ 322,847							
155	Social Services	(325)	20,883	6,896	0	0	\$ 27,453						
160	Activities	6,735	0	0	0	0	0	\$ 6,735					
165	Administration	N/A	10,798	3,565	0	0	0	0		\$ 14,363	\$ 14,363		
166	Medical Records	9,180	5,012	1,655	0	0	0	0		15,847		\$ 15,847	
170	Inservice Education - Nursing	5,798	0	0	0	0	0	0	\$ 5,798				
ANCILLARY SERVICES													
075	Patient Supplies	51,982	3,032	1,001	0	0	0	0	0	56,015	117	129	\$ 56,260
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	796,213	2,493	823	0	0	0	0	0	799,529	1,313	1,449	802,291
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	380,490	2,493	823	0	0	0	0	0	383,806	641	708	385,156
083	Speech Pathology	270,076	1,659	548	0	0	0	0	0	272,283	454	501	273,238
085	Pharmacy	388,169	1,981	654	0	0	0	0	0	390,804	648	715	392,167
090	Laboratory	38,919	0	0	0	0	0	0	0	38,919	63	69	39,051
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	82,218	0	0	0	0	0	0	0	82,218	133	147	82,497
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	251,979	218,835	72,261	26,955	322,847	27,453	6,735	5,798	932,864	10,831	11,951	955,647 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,020	2,589	855	0	0	0	0	0	5,463	31	34	5,529
145	Other Nonreimbursable	3,797	0	0	0	0	0	0	0	3,797	131	145	4,073
	TOTAL	\$ 2,995,909	\$ 317,916	\$ 104,370	\$ 26,955	\$ 322,847	\$ 27,453	\$ 6,735	\$ 5,798	\$ 2,965,699	\$ 14,363	\$ 15,847	\$ 2,995,909

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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)	\$ 1,356,511	93%							
	Property Tax (line 40)	108,807	7%	\$ 1,465,318						
005	Plant Operations and Maintenance			28,579	\$ 28,579					
010	Housekeeping			8,323	166	\$ 8,488				
060	Laundry and Linen			35,881	714	213	\$ 36,808			
065	Dietary			173,360	3,448	1,030	0	\$ 177,839		
155	Social Services			94,375	1,877	561	0	0	\$ 96,813	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			48,797	971	290	0	0	0	0
166	Medical Records			22,651	451	135	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			13,701	273	81	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,267	224	67	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,267	224	67	0	0	0	0
083	Speech Pathology			7,498	149	45	0	0	0	0
085	Pharmacy			8,951	178	53	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			988,970	19,672	5,877	36,808	177,839	96,813	0
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			11,699	233	70	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,465,318	100%	\$ 1,465,318	\$ 28,579	\$ 8,488	\$ 36,808	\$ 177,839	\$ 96,813	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,356,511	93%							
	Property Tax (line 40)	108,807	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 50,057	\$ 50,057				
166	Medical Records				23,237		\$ 23,237			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	14,055	406	188	\$ 14,649	\$ 13,561	\$ 1,088
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,558	4,576	2,124	18,259	16,903	1,356
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,558	2,236	1,038	14,831	13,730	1,101
083	Speech Pathology			0	7,692	1,583	735	10,009	9,266	743
085	Pharmacy			0	9,182	2,260	1,049	12,490	11,563	927
090	Laboratory			0	0	219	102	321	297	24
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	463	215	678	627	50
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			0	1,325,979	37,749	17,523	1,381,251	1,278,687	102,565
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	12,001	108	50	12,159	11,256	903
145	Other Nonreimbursable			0	0	458	212	670	620	50
	TOTAL	\$ 1,465,318	100%	\$ -	\$ 1,392,024	\$ 50,057	\$ 23,237	\$ 1,465,318	\$ 1,356,511	\$ 108,807

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
TWIN OAK POST ACUTE REHAB

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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. 34% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 51% of Total	Quality Assur. Fees 14% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 25,869												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,369,285												
	Total Costs Allocable as Administration	1,395,154	34%											
167	CDPH Licensing Fees	33,629	1%											
168	Professional Liability Insurance	2,119,598	51%											
169	Quality Assurance Fees	569,942	14%											
174	Caregiver Training	0	0%											
	Total	4,118,323	100%						\$ 4,118,323					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,042	\$ 56,015	\$ 14,055	\$ 72,111	33,405	\$ 11,316	\$ 273	\$ 17,193	\$ 4,623	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,679	799,529	11,558	812,766	376,506	127,548	3,074	193,778	52,105	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,679	383,806	11,558	397,043	183,926	62,308	1,502	94,662	25,454	0
083	Speech Pathology			0	1,117	272,283	7,692	281,092	130,213	44,112	1,063	67,017	18,020	0
085	Pharmacy			0	1,334	390,804	9,182	401,319	185,907	62,979	1,518	95,682	25,728	0
090	Laboratory			0	0	38,919	0	38,919	18,029	6,108	147	9,279	2,495	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	82,218	0	82,218	38,087	12,903	311	19,602	5,271	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			3,764,918	680,570	932,864	1,325,979	6,704,331	3,105,711	1,052,114	25,360	1,598,432	429,805	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,743	5,463	12,001	19,208	8,898	3,014	73	4,579	1,231	0
145	Other Nonreimbursable			77,461	0	3,797	0	81,258	37,642	12,752	307	19,373	5,209	0
	SUBTOTAL	\$ 4,118,323		\$ 3,842,379	\$ 690,164	\$ 2,965,699	\$ 1,392,024	\$ 8,890,266	\$ 4,118,323					
	Total Administrative Costs							\$ 4,118,323		\$ 1,395,154	\$ 33,629	\$ 2,119,598	\$ 569,942	\$ -
	Unit Cost Multiplier							0.46323957						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 154,152	\$ 30,210	\$ 73,294	\$ 257,656							
	TOTAL FACILITY COSTS							\$ 13,266,245						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
TWIN OAK POST ACUTE REHAB

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 19)	Plant Ops (SQ FT) 5 (Adj 19)	Hskpng (SQ FT) 10 (Adj 19)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	728									
010	Housekeeping	212	212								
060	Laundry and Linen	914	914	914							
065	Dietary	4,416	4,416	4,416							
155	Social Services	2,404	2,404	2,404							
160	Activities										
165	Administration	1,243	1,243	1,243							
166	Medical Records	577	577	577							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	349	349	349						72,111	72,111
077	Specialized Support Surfaces									0	0
080	Physical Therapy	287	287	287						812,766	812,766
081	Respiratory Therapy									0	0
082	Occupational Therapy	287	287	287						397,043	397,043
083	Speech Pathology	191	191	191						281,092	281,092
085	Pharmacy	228	228	228						401,319	401,319
090	Laboratory									38,919	38,919
095	Home Health Services									0	0
100	Other Ancillary Services									82,218	82,218
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	25,192	25,192	25,192	259,758	125,487	3,808,305	3,808,305	3,808,305	6,704,331	6,704,331
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	298	298	298						19,208	19,208
145	Other Nonreimbursable									81,258	81,258
	TOTAL STATISTICS	37,326	36,598	36,386	259,758	125,487	3,808,305	3,808,305	3,808,305	8,890,266	8,890,266
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 96,173	\$ 112,419			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025253492	0.029519432			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 106,652	\$ 106,839	\$ 81,401	\$ 362,743	\$ 14,064	\$ -	\$ 74,977	\$ 7,272	\$ 146,880
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.91414831	2.93626118	0.31337350	2.89068516	0.00369308	0.00000000	0.01968776	0.00081798	0.01652141
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 317,916	\$ 104,370	\$ 26,955	\$ 322,847	\$ 27,453	\$ 6,735	\$ 5,798	\$ 14,363	\$ 15,847
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.68670419	2.86839942	0.10377107	2.57275525	0.00720884	0.00176850	0.00152246	0.00161559	0.00178255
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,465,318	\$ 28,579	\$ 8,488	\$ 36,808	\$ 177,839	\$ 96,813	\$ -	\$ -	\$ 50,057	\$ 23,237
	UNIT COST MULTIPLIER (CAPITAL COSTS)	39.25730054	0.78089827	0.23327923	0.14170163	1.41718941	0.02542145	0.00000000	0.00000000	0.00563059	0.00261372

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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	\$ 83,296	\$ 0	\$ 83,296	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,742	(1,386)	23,356	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	321,259	(3,343)	317,916	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 429,297	\$ (4,729)	\$ 424,568	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 82,960	\$ 0	\$ 82,960	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,642	(1,381)	23,261	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	102,528	0	102,528	(Sch 4)
010		Housekeeping - Total	6300	\$ 210,130	\$ (1,381)	\$ 208,749	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	50,108	0	50,108	(Sch 5)
025		Depreciation: Equipment	7140	46,198	0	46,198	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,250,013	10,192	1,260,205	(Sch 5)
040		Property Taxes	7300	108,807	0	108,807	(Sch 5)
045		Property Insurance	7400	25,869	0	25,869	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,120,422	\$ 4,082	\$ 2,124,504	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 59,399	\$ 0	\$ 59,399	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,644	(989)	16,655	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,394	0	16,394	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 93,437	\$ (989)	\$ 92,448	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 263,128	\$ 0	\$ 263,128	(Sch 3)
065	.20-.39	Fringe Benefits	6500	78,159	(4,379)	73,780	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	271,820	0	271,820	(Sch 4)
065		Dietary - Total	6500	\$ 613,107	\$ (4,379)	\$ 608,728	
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		51,982	51,982	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 51,982	\$ 51,982	
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	51,982	(51,982)	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 51,982	\$ (51,982)	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		796,213	796,213	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 796,213	\$ 796,213	
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	796,213	(796,213)	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 796,213	\$ (796,213)	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		380,490	380,490	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 380,490	\$ 380,490	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	380,490	(110,414)	270,076	(Sch 4)
083		Speech Pathology - Total	8280	\$ 380,490	\$ (110,414)	\$ 270,076	
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	270,076	118,093	388,169	(Sch 4)
085		Pharmacy - Total	8300	\$ 270,076	\$ 118,093	\$ 388,169	
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	388,169	(349,250)	38,919	(Sch 4)
090		Laboratory - Total	8400	\$ 388,169	\$ (349,250)	\$ 38,919	
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	38,919	(38,919)	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 38,919	\$ (38,919)	\$ 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		82,218	82,218	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 82,218	\$ 82,218	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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	82,218	(82,218)	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 82,218	\$ (82,218)	\$ 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		\$ 2,008,067	\$ 0	\$ 2,008,067	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,777,528	\$ 0	\$ 2,777,528	(Sch 2)
105	.20-.39	Fringe Benefits	6110	825,028	(46,230)	778,798	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	251,979	0	251,979	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,854,535	\$ (46,230)	\$ 3,808,305	
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:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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	2,020	(2,020)	0	(Sch 4)
139		Residential Care - Total	9100	\$ 2,020	\$ (2,020)	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		2,020	2,020	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 2,020	\$ 2,020	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 68,050	\$ 68,050	(Sch 2)
145	.20-.39	Fringe Benefits	9100		9,411	9,411	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		3,797	3,797	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 81,258	\$ 81,258	
146		Subtotal 105 - 145		\$ 3,856,555	\$ 35,028	\$ 3,891,583	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 75,112	\$ 0	\$ 75,112	(Sch 2)
155	.20-.39	Fringe Benefits	6600	22,311	(1,250)	21,061	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	(325)	0	(325)	(Sch 4)
155		Social Services - Total	6600	\$ 97,098	\$ (1,250)	\$ 95,848	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TWIN OAK POST ACUTE REHAB

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

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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	\$ 87,800	\$ 0	\$ 87,800	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,080	(1,461)	24,619	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,735	0	6,735	(Sch 4)
160		Activities - Total	6700	\$ 120,615	\$ (1,461)	\$ 119,154	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 316,994	\$ (68,050)	\$ 248,944	(Sch 6)
165	.20-.39	Fringe Benefits	6900	94,163	(14,687)	79,476	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,383,946	(343,081)	1,040,865	(Sch 6)
165		Administration - Total	6900	\$ 1,795,103	\$ (425,818)	\$ 1,369,285	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 112,081	\$ 0	\$ 112,081	(Sch 3)
166	.20-.39	Fringe Benefits	6900	33,288	(1,865)	31,423	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,999	(819)	9,180	(Sch 4)
166		Medical Records - Total	6900	\$ 155,368	\$ (2,684)	\$ 152,684	
167		CDPH Licensing Fees	6900	\$ 33,629	\$ 0	\$ 33,629	(Sch 6)
168		Professional Liability Insurance	6900	\$ 2,368,285	\$ (248,687)	\$ 2,119,598	(Sch 6)
169		Quality Assurance Fees	6900	\$ 569,942	\$ 0	\$ 569,942	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,557	\$ 0	\$ 58,557	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,394	(974)	16,420	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	5,798	0	5,798	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,749	\$ (974)	\$ 80,775	
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		\$ 5,221,789	\$ (680,874)	\$ 4,540,915	
200		Total		\$ 13,913,377	\$ (647,132)	\$ 13,266,245	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 8,736	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
TWIN OAK POST ACUTE REHAB

Provider NPI:
1306894258

OSHPD Facility Number:
206044005

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>8,737</u>	<u>(3,343)</u>	<u>0</u>	<u>0</u>	<u>(600)</u>	<u>(152,464)</u>	<u>(251,466)</u>	<u>(13,186)</u>	<u>(157,154)</u>

Provider Name							Fiscal Period		Provider NPI		Adjustments
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1306894258		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$0	\$8,736	\$8,736	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306894258	23		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,250,013	\$7,034	\$1,257,047 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,383,946	(7,034)	1,376,912 *	
							To reclassify copier lease expense from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$1,257,047	\$3,158	\$1,260,205	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,376,912	(3,158)	1,373,754 *	
							To reclassify computer license expense a capital related costs to the Capital Related cost centers for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$68,050	\$68,050	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	0	9,411	9,411	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	316,994	(68,050)	248,944	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	94,163	(9,411)	84,752 *	
							To reclassify the portion of the Admissions Coordinator's salary and benefits expenses related to marketing to a non-reimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328				
5	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	\$0	\$1,486	\$1,486 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,373,754	(1,486)	1,372,268 *	
							To reclassify a portion of the Admissions Coordinator's business meals, telephone and communications expenses related to marketing to a nonreimbursable cost center in conjunction with adjustment 5. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2304, and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306894258		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	*	\$1,486	\$2,311	\$3,797
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify travel expense related to marketing to a nonreimbursable cost center. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328	*	1,372,268	(2,311)	1,369,957 *
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,369,957	\$819	\$1,370,776 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To reclassify medical records revenue and to abate against related expenses. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613		9,999	(819)	9,180
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,370,776	\$248,687	\$1,619,463 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify the provider's captive insurance offset to the appropriate cost center for proper cost determination. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507		2,368,285	(248,687)	2,119,598

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306894258		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
9	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$24,742	(\$1,572)	\$23,170 *	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	24,642	(1,566)	23,076 *	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	17,644	(1,121)	16,523 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	78,159	(4,966)	73,193 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	825,028	(52,425)	772,603 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	22,311	(1,418)	20,893 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	26,080	(1,657)	24,423 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 84,752	(5,983)	78,769 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	33,288	(2,115)	31,173 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	17,394	(1,105)	16,289 *	
							To eliminate health insurance expense for the self-insurance plan reported in account 7-62-8707-0-1 in conjunction with adjustment 10. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2161, 2162.2, 2162.5, 2162.7, 2162.9, 2300, 2304, and 2305				
10	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$23,170	\$186	\$23,356	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	* 23,076	185	23,261	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	* 16,523	132	16,655	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 73,193	587	73,780	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 772,603	6,195	778,798	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 20,893	168	21,061	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 24,423	196	24,619	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 78,769	707	79,476	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 31,173	250	31,423	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 16,289	131	16,420	
							To include self-insured health paid claims and administration fees to agree with the the provider's records in conjunction with adjustment 9. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306894258		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient telephone, television or radio costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	\$321,259	(\$3,343)	\$317,916
12	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$0	\$51,982	51,982
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	51,982	(51,982)	0
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	0	796,213	796,213
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	796,213	(796,213)	0
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	380,490	380,490
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	380,490	(110,414)	270,076
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	270,076	118,093	388,169
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	388,169	(349,250)	38,919
	10.5	095	4	8A-1	095	4	Home Health Services - Other - Nonlabor	38,919	(38,919)	0
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	82,218	82,218
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	82,218	(82,218)	0
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	2,020	(2,020)	0
	10.5	140	4	8A-1	140	4	Beauty and Barber To reconcile the provider's Cost Report page 10.5 to page 10.1, column 14. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	0	2,020	2,020
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Evergreen Healthcare Management, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$1,619,463	(\$3,728)	\$1,615,735 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1306894258		23			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENTS TO REPORTED COSTS</u>														
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,615,735					
14							To eliminate membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3				(\$600)			
15							To eliminate extraordinary legal cost related to the settlement of two cases. The cost was not covered by insurance. CMS Pub. 15-1, Sections 2102.3, 2105.10, 2160A, and 2183				(152,464)			
16							To eliminate accrued Court ordered "settlement payment" expense in conjunction with adjustment 15. CMS Pub. 15-1, Sections 2102.3, 2105.10, 2160A, and 2183				(251,466)			
17							To eliminate legal fees for the defense of a lawsuit not covered by insurance and not related to patient care. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2				(13,186)			
18							To eliminate liability damages not covered by insurance and not related to patient care. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2				<u>(157,154)</u> (\$574,870)	\$1,040,865		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1306894258		23
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
19	10.7	075	1,2,2	7	075	N/A	Patient Supplies (Square Feet)	0	349	349	
	10.7	085	1,2,3	7	085	N/A	Pharmacy To reclassify square feet statistics to agree with the provider's filed Medicare Cost Report 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	577	(349)	228	

Provider Name							Fiscal Period			Provider NPI		Adjustments
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306894258		23
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>												
20	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	41,829	573	42,402		

Provider Name							Fiscal Period	Provider NPI		Adjustments
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306894258		23
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 MEDI-CAL SETTLEMENT DATA</u>										
21	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through November 19, 2012 Report Date: November 20, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	26,126	346	26,472

Provider Name							Fiscal Period			Provider NPI		Adjustments
TWIN OAKS POST ACUTE REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306894258		23
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>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
22							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$87,524		
23							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			17,546 \$105,070	\$105,070	