

**REPORT  
ON THE  
RATE SETTING AUDIT**

**THE REHABILITATION CENTER OF FRESNO  
FRESNO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1104064575**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kristina Nacino  
Auditor: Wen Li**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 14, 2013

Danielle Gwynn  
Consultant  
Axiom Healthcare Group  
572 W. 37th Street  
San Pedro, CA 90731

THE REHABILITATION CENTER OF FRESNO  
NATIONAL PROVIDER IDENTIFIER (NPI) 1104064575  
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 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 \$218,925, 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.

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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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

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

Original Signed by

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

Certified

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

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

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

Provider NPI:  
1104064575

OSHPD Facility No.:  
206101843

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	\$ 3,506,274	\$ 67.14
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 768,831	\$ 14.72
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,110,360	\$ 21.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 562,627	\$ 10.77
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 56,912	\$ 1.09
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,309	\$ 0.35
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 97,820	\$ 1.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 580,005	\$ 11.11
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 668,052	\$ 12.79
11	Cost of Routine Service/Audited Total Costs	\$ 7,966,969.00	\$ 7,369,190	\$ 141.11
12	Total Patient Days (Adj 15)	52,222	52,224	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 152.56	\$ 141.11	
14	Overpayments (Adj 17,18)	\$ 0	\$ (218,925)	
15	Medi-Cal Days (Adj 16)	41,158	41,037	
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	

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

**Provider Name:**  
THE REHABILITATION CENTER OF FRESNO

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

**Provider NPI:**  
1104064575

**OSHPD Facility No.:**  
206101843

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
THE REHABILITATION CENTER OF FRESNO

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

Provider NPI:  
1104064575

OSHPD Facility No.:  
206101843

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 73,917	\$ 73,917		
160	Activities	78,751		\$ 78,751	
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	568,803	0	0	568,803
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	451,926	0	0	451,926
083	Speech Pathology	189,819	0	0	189,819
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	3,357,896	71,840	76,538	3,506,274 *
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	110,047	2,077	2,213	114,337
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,831,159</b>	<b>\$ 73,917</b>	<b>\$ 78,751</b>	<b>\$ 4,831,159</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 172,425	\$ 172,425										
010	Housekeeping	189,816	904	\$ 190,720									
060	Laundry and Linen	85,557	4,140	5,525	\$ 95,221								
065	Dietary	326,849	6,757	9,018	0	\$ 342,623							
155	Social Services	N/A	473	631	0	0	\$ 1,103						
160	Activities	N/A	4,117	5,495	0	0	0	\$ 9,613					
165	Administration	N/A	9,142	12,201	0	0	0	0		\$ 21,343	\$ 21,343		
166	Medical Records	98,315	0	0	0	0	0	0		98,315		\$ 98,315	
170	Inservice Education - Nursing	116,297	2,309	3,082	0	0	0	0	\$ 121,688				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,043	2,726	0	0	0	0	0	4,769	245	1,126	\$ 6,140
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	33	154	187
080	Physical Therapy		1,269	1,693	0	0	0	0	0	2,962	1,480	6,818	11,260
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,269	1,693	0	0	0	0	0	2,962	1,184	5,452	9,598
083	Speech Pathology		0	0	0	0	0	0	0	0	482	2,219	2,700
085	Pharmacy		1,164	1,554	0	0	0	0	0	2,718	638	2,941	6,297
090	Laboratory		0	0	0	0	0	0	0	0	45	210	255
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	74	339	412
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		78,731	105,078	81,117	291,873	1,072	9,342	118,269	685,483	14,867	68,481	768,831 *
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		30,576	40,808	14,104	50,750	31	270	3,419	139,959	1,547	7,128	148,635
140	Beauty and Barber		910	1,215	0	0	0	0	0	2,125	33	153	2,312
145	Other Nonreimbursable		28,622	0	0	0	0	0	0	28,622	715	3,295	32,632
	<b>TOTAL</b>	<b>\$ 989,259</b>	<b>\$ 172,425</b>	<b>\$ 190,720</b>	<b>\$ 95,221</b>	<b>\$ 342,623</b>	<b>\$ 1,103</b>	<b>\$ 9,613</b>	<b>\$ 121,688</b>	<b>\$ 869,601</b>	<b>\$ 21,343</b>	<b>\$ 98,315</b>	<b>\$ 989,259</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 475,887	\$ 475,887										
010	Housekeeping	25,838	2,495	\$ 28,333									
060	Laundry and Linen	20,751	11,425	821	\$ 32,997								
065	Dietary	391,762	18,648	1,340	0	\$ 411,749							
155	Social Services	0	1,304	94	0	0	\$ 1,398						
160	Activities	6,513	11,364	816	0	0	0	\$ 18,693					
165	Administration	N/A	25,231	1,813	0	0	0	0		\$ 27,044	\$ 27,044		
166	Medical Records	7,190	0	0	0	0	0	0		7,190		\$ 7,190	
170	Inservice Education - Nursing	0	6,374	458	0	0	0	0	\$ 6,831				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	73,023	5,638	405	0	0	0	0	0	79,066	310	82	\$ 79,458
077	Specialized Support Surfaces	13,137	0	0	0	0	0	0	0	13,137	42	11	13,190
080	Physical Therapy	0	3,502	252	0	0	0	0	0	3,754	1,875	499	6,128
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	3,502	252	0	0	0	0	0	3,754	1,500	399	5,652
083	Speech Pathology	0	0	0	0	0	0	0	0	0	610	162	773
085	Pharmacy	238,286	3,213	231	0	0	0	0	0	241,730	809	215	242,754
090	Laboratory	17,928	0	0	0	0	0	0	0	17,928	58	15	18,001
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,968	0	0	0	0	0	0	0	28,968	93	25	29,086
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	448,573	217,295	15,610	28,109	350,760	1,359	18,168	6,639	1,086,514	18,837	5,008	1,110,360 *
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	84,388	6,062	4,888	60,990	39	525	192	157,084	1,961	521	159,566
140	Beauty and Barber	2,700	2,513	181	0	0	0	0	0	5,393	42	11	5,446
145	Other Nonreimbursable	0	78,995	0	0	0	0	0	0	78,995	906	241	80,142
	<b>TOTAL</b>	<b>\$ 1,750,556</b>	<b>\$ 475,887</b>	<b>\$ 28,333</b>	<b>\$ 32,997</b>	<b>\$ 411,749</b>	<b>\$ 1,398</b>	<b>\$ 18,693</b>	<b>\$ 6,831</b>	<b>\$ 1,716,322</b>	<b>\$ 27,044</b>	<b>\$ 7,190</b>	<b>\$ 1,750,556</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

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

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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)	\$ 953,650	91%							
	Property Tax (line 40)	96,466	9%	\$ 1,050,116						
005	Plant Operations and Maintenance			18,224	\$ 18,224					
010	Housekeeping			5,410	96	\$ 5,506				
060	Laundry and Linen			24,774	438	159	\$ 25,371			
065	Dietary			40,435	714	260	0	\$ 41,410		
155	Social Services			2,829	50	18	0	0	\$ 2,897	
160	Activities			24,641	435	159	0	0	0	\$ 25,235
165	Administration			54,711	966	352	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			13,820	244	89	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			12,225	216	79	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,593	134	49	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,593	134	49	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			6,967	123	45	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			471,173	8,321	3,033	21,613	35,276	2,815	24,525
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			182,983	3,232	1,178	3,758	6,134	81	709
140	Beauty and Barber			5,448	96	35	0	0	0	0
145	Other Nonreimbursable			171,289	3,025	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,050,116</b>	<b>100%</b>	<b>\$ 1,050,116</b>	<b>\$ 18,224</b>	<b>\$ 5,506</b>	<b>\$ 25,371</b>	<b>\$ 41,410</b>	<b>\$ 2,897</b>	<b>\$ 25,235</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

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

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 953,650	91%							
	Property Tax (line 40)	96,466	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 56,029	\$ 56,029				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 14,153						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	12,520	642	0	\$ 13,162	\$ 11,953	\$ 1,209
077	Specialized Support Surfaces			0	0	88	0	88	79	8
080	Physical Therapy			0	7,776	3,885	0	11,662	10,591	1,071
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,776	3,107	0	10,883	9,884	1,000
083	Speech Pathology			0	0	1,264	0	1,264	1,148	116
085	Pharmacy			0	7,135	1,676	0	8,811	8,001	809
090	Laboratory			0	0	119	0	119	108	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	193	0	193	175	18
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			13,755	580,513	39,027	0	619,540	562,627	56,912
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			398	198,472	4,062	0	202,535	183,930	18,605
140	Beauty and Barber			0	5,580	87	0	5,667	5,146	521
145	Other Nonreimbursable			0	174,314	1,878	0	176,192	160,007	16,185
	<b>TOTAL</b>	\$ 1,050,116	100%	\$ 14,153	\$ 994,087	\$ 56,029	\$ -	\$ 1,050,116	\$ 953,650	\$ 96,466

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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. 49% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,608												
055	Interest - Other	28,062												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	921,420												
	Total Costs Allocable as Administration	959,090	49%											
167	CDPH Licensing Fees	26,285	1%											
168	Professional Liability Insurance	140,435	7%											
169	Quality Assurance Fees	832,684	43%											
174	Caregiver Training	0	0%											
	Total	1,958,494	100%						\$ 1,958,494					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 4,769	\$ 79,066	\$ 12,520	\$ 96,355	22,436	\$ 10,987	\$ 301	\$ 1,609	\$ 9,539	\$ -
077	Specialized Support Surfaces			0	0	13,137	0	13,137	3,059	1,498	41	219	1,301	0
080	Physical Therapy			568,803	2,962	3,754	7,776	583,295	135,817	66,511	1,823	9,739	57,745	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			451,926	2,962	3,754	7,776	466,418	108,603	53,184	1,458	7,787	46,174	0
083	Speech Pathology			189,819	0	0	0	189,819	44,198	21,644	593	3,169	18,792	0
085	Pharmacy			0	2,718	241,730	7,135	251,583	58,580	28,687	786	4,200	24,906	0
090	Laboratory			0	0	17,928	0	17,928	4,174	2,044	56	299	1,775	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,968	0	28,968	6,745	3,303	91	484	2,868	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			3,506,274	685,483	1,086,514	580,513	5,858,784	1,364,185	668,052	18,309	97,820	580,005	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			114,337	139,959	157,084	198,472	609,852	142,001	69,539	1,906	10,182	60,374	0
140	Beauty and Barber			0	2,125	5,393	5,580	13,098	3,050	1,494	41	219	1,297	0
145	Other Nonreimbursable			0	28,622	78,995	174,314	281,931	65,646	32,147	881	4,707	27,910	0
	<b>SUBTOTAL</b>	\$ 1,958,494		\$ 4,831,159	\$ 869,601	\$ 1,716,322	\$ 994,087	\$ 8,411,168	\$ 1,958,494					
	Total Administrative Costs							\$ 1,958,494		\$ 959,090	\$ 26,285	\$ 140,435	\$ 832,684	\$ -
	Unit Cost Multiplier							0.23284446						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 119,658	\$ 34,234	\$ 56,029	\$ 209,922							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,579,584						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	Soc Srvs (DIRECT EXP) 155 (Adj 11)	Activities (DIRECT EXP) 160 (Adj 11)	Inserv. Ed (DIRECT EXP) 170 (Adj 11)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	960									
010	Housekeeping	285	285								
060	Laundry and Linen	1,305	1,305	1,305							
065	Dietary	2,130	2,130	2,130							
155	Social Services	149	149	149							
160	Activities	1,298	1,298	1,298							
165	Administration	2,882	2,882	2,882							
166	Medical Records										
170	Inservice Education - Nursing	728	728	728							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	644	644	644						96,355	96,355
077	Specialized Support Surfaces									13,137	13,137
080	Physical Therapy	400	400	400						583,295	583,295
081	Respiratory Therapy									0	0
082	Occupational Therapy	400	400	400						466,418	466,418
083	Speech Pathology									189,819	189,819
085	Pharmacy	367	367	367						251,583	251,583
090	Laboratory									17,928	17,928
095	Home Health Services									0	0
100	Other Ancillary Services									28,968	28,968
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	24,820	24,820	24,820	514,440	154,332	3,806,469	3,806,469	3,806,469	5,858,784	5,858,784
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	9,639	9,639	9,639	89,450	26,835	110,047	110,047	110,047	609,852	609,852
140	Beauty and Barber	287	287	287						13,098	13,098
145	Other Nonreimbursable	9,023	9,023							281,931	281,931
	<b>TOTAL STATISTICS</b>	<b>55,317</b>	<b>54,357</b>	<b>45,049</b>	<b>603,890</b>	<b>181,167</b>	<b>3,916,516</b>	<b>3,916,516</b>	<b>3,916,516</b>	<b>8,411,168</b>	<b>8,411,168</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 73,917	\$ 78,751			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.018873152	0.020107412			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 172,425	\$ 190,720	\$ 95,221	\$ 342,623	\$ 1,103	\$ 9,613	\$ 121,688	\$ 21,343	\$ 98,315
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.17208455	4.23361327	0.15768010	1.89120059	0.00028174	0.00245437	0.03107056	0.00253749	0.01168863
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 475,887	\$ 28,333	\$ 32,997	\$ 411,749	\$ 1,398	\$ 18,693	\$ 6,831	\$ 27,044	\$ 7,190
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		8.75484298	0.62894027	0.05464048	2.27276192	0.00035700	0.00477290	0.00174425	0.00321526	0.00085482
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,050,116	\$ 18,224	\$ 5,506	\$ 25,371	\$ 41,410	\$ 2,897	\$ 25,235	\$ 14,153	\$ 56,029	\$ -
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	18.98360359	0.33526978	0.12221978	0.04201200	0.22857103	0.00073962	0.00644311	0.00361370	0.00666129	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

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

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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	\$ 121,003	\$ 20,726	\$ 141,729	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,636	4,060	30,696	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	405,896	69,991	475,887	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 553,535	\$ 94,777	\$ 648,312	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 130,343	\$ 22,326	\$ 152,669	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,177	4,970	37,147	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,059	3,779	25,838	(Sch 4)
010		Housekeeping - Total	6300	\$ 184,579	\$ 31,075	\$ 215,654	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 424	\$ 73	\$ 497	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	36,660	6,280	42,940	(Sch 5)
025		Depreciation: Equipment	7140	2,496	427	2,923	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	4,221	723	4,944	(Sch 5)
035		Leases and Rentals	7200	766,812	135,534	902,346	(Sch 5)
040		Property Taxes	7300	100,777	(4,311)	96,466	(Sch 5)
045		Property Insurance	7400	8,203	1,405	9,608	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 23,925	\$ 4,137	\$ 28,062	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,681,632	\$ 270,120	\$ 1,951,752	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 59,172	\$ 10,135	\$ 69,307	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,083	2,167	16,250	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,716	3,035	20,751	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 90,971	\$ 15,337	\$ 106,308	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 224,337	\$ 38,426	\$ 262,763	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,509	8,577	64,086	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	334,471	57,291	391,762	(Sch 4)
065		Dietary - Total	6500	\$ 614,317	\$ 104,294	\$ 718,611	
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	57,680	15,343	73,023	(Sch 4)
075		Patient Supplies - Total	8100	\$ 57,680	\$ 15,343	\$ 73,023	
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	13,137	0	13,137	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 13,137	\$ 0	\$ 13,137	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

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

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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	568,803	0	568,803	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 568,803	\$ 0	\$ 568,803	
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	451,926	0	451,926	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 451,926	\$ 0	\$ 451,926	
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	189,819	0	189,819	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 189,819	\$ 0	\$ 189,819	
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	238,286	0	238,286	(Sch 4)
085		Pharmacy - Total	8300	\$ 238,286	\$ 0	\$ 238,286	
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	17,928	0	17,928	(Sch 4)
090		Laboratory - Total	8400	\$ 17,928	\$ 0	\$ 17,928	
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	28,968	0	28,968	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,968	\$ 0	\$ 28,968	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

THE REHABILITATION CENTER OF FRESNO

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1104064575

## OSHPD Facility Number:

206101843

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		\$ 1,566,547	\$ 15,343	\$ 1,581,890	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,730,537	\$ (14,864)	\$ 2,715,673	(Sch 2)
105	.20-.39	Fringe Benefits	6110	655,465	(13,242)	642,223	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	491,225	(42,652)	448,573	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,877,227	\$ (70,758)	\$ 3,806,469	
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 FRESNO

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

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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	\$	\$ 94,421	\$ 94,421	(Sch 2)
139	.20-.39	Fringe Benefits	9100		15,626	15,626	(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	\$ 110,047	\$ 110,047	
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	2,700	0	2,700	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,700	\$ 0	\$ 2,700	
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>		\$ 3,879,927	\$ 39,289	\$ 3,919,216	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 64,291	\$ 0	\$ 64,291	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,854	(228)	9,626	(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	\$ 74,145	\$ (228)	\$ 73,917	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE REHABILITATION CENTER OF FRESNO

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

Provider NPI:  
1104064575

OSHPD Facility Number:  
206101843

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	\$ 66,332	\$ 0	\$ 66,332	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,654	(235)	12,419	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,513	0	6,513	(Sch 4)
160		Activities - Total	6700	\$ 85,499	\$ (235)	\$ 85,264	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 286,154	\$ 28,501	\$ 314,655	(Sch 6)
165	.20-.39	Fringe Benefits	6900	64,504	5,580	70,084	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	514,954	21,727	536,681	(Sch 6)
165		Administration - Total	6900	\$ 865,612	\$ 55,808	\$ 921,420	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 80,791	\$ 0	\$ 80,791	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,810	(286)	17,524	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,190	0	7,190	(Sch 4)
166		Medical Records - Total	6900	\$ 105,791	\$ (286)	\$ 105,505	
167		CDPH Licensing Fees	6900	\$ 26,285	\$ 0	\$ 26,285	(Sch 6)
168		Professional Liability Insurance	6900	\$ 140,435	\$ 0	\$ 140,435	(Sch 6)
169		Quality Assurance Fees	6900	\$ 832,684	\$ 0	\$ 832,684	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 98,751	\$ 0	\$ 98,751	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,896	(350)	17,546	(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	\$ 116,647	\$ (350)	\$ 116,297	
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>		\$ 2,247,098	\$ 54,709	\$ 2,301,807	
200		<b>Total</b>		\$ 10,080,492	\$ 499,092	\$ 10,579,584	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 204,251	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period	Provider NPI		Adjustments
THE REHABILITATION CENTER OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104064575		18
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>MEMORANDUM ADJUSTMENT</u></b>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance expense for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$204,251	\$204,251

Provider Name							Fiscal Period	Provider NPI	Adjustments		
THE REHABILITATION CENTER OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104064575	18		
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$491,225	(\$15,343)	\$475,882 *	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo	57,680	15,343	73,023	
To adjust the provider's reclassification of separately billable supplies agree with the provider's records 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2203.1, 2300 and 2304 CCR, Title 22, Section 51511(c)											
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$475,882	(\$27,309)	\$448,573	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	514,954	27,309	542,263 *	
To reclassify the provider's elimination of utilization review committee expense to the appropriate cost center to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
4	10.5	165	1	8A-1	165	4	Administration - Other - Nonlabor	* \$542,263	(\$4,188)	\$538,075 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	766,812	4,188	771,000 *	
To reclassify leases expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e), 52501 and 52505(a)(2)											
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,730,537	(\$14,864)	\$2,715,673	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	655,465	(3,568)	651,897 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	286,154	14,864	301,018 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	64,504	3,568	68,072 *	
To reclassify central supply clerk salaries and benefits to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
THE REHABILITATION CENTER OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104064575		18
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$121,003	\$20,726	\$141,729
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	26,636	4,562	31,198 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	405,896	69,991	475,887
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	130,343	22,326	152,669
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	32,177	5,511	37,688 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	22,059	3,779	25,838
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	424	73	497
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	36,660	6,280	42,940
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	2,496	427	2,923
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	4,221	723	4,944
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 771,000	131,346	902,346
	10.5	040	4	8A-1	040	4	Property Taxes	100,777	17,262	118,039 *
	10.5	045	4	8A-1	045	4	Property Insurance	8,203	1,405	9,608
	10.5	055	4	8A-1	055	4	Interest - Other	23,925	4,137	28,062
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	59,172	10,135	69,307
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	14,083	2,412	16,495 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	17,716	3,035	20,751
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	224,337	38,426	262,763
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	55,509	9,508	65,017 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	334,471	57,291	391,762
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 301,018	13,637	314,655
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 68,072	3,074	71,146 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 538,075	28,353	566,428 *
							To add back costs apportioned to residential care to be allocated using statistics. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306			
7	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	\$0	\$94,421	\$94,421
							To include residential care direct expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2307			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
THE REHABILITATION CENTER OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104064575		18	
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
8	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$31,198	(\$502)	\$30,696
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	37,688	(541)	37,147
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	16,495	(245)	16,250
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	65,017	(931)	64,086
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	651,897	(9,674)	642,223
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits		0	15,626	15,626
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		9,854	(228)	9,626
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		12,654	(235)	12,419
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	71,146	(1,062)	70,084
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		17,810	(286)	17,524
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		17,896	(350)	17,546
							To adjust provider's benefit allocation to include all the using cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
9	10.5	040	4	8A-1	040	4	Property Taxes	*	\$118,039	(\$21,573)	\$96,466
							To eliminate property tax expense to agree with the property tax bills and to eliminate personal tax and franchise tax expenses due to lack of documentation and the expenses were nonallowable. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.4, 2300 and 2304				
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$566,428	(\$29,747)	\$536,681
							To eliminate related organizations administrative costs as no Home Office cost report was filed and due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2153, 2300 and 2304 W&I Code, Section 14124.2(b)				

Provider Name							Fiscal Period	Provider NPI	Adjustments	
THE REHABILITATION CENTER OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104064575	18	
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				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
11	10.7	139	6,7,8	7	139	N/A	Residential Care (Direct Expenses) To include direct expenses statistics for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	0	110,047	110,047
12	10.7	139	1,2,3	7	139	N/A	Residential Care (Square Feet)	0	9,639	9,639
	10.7	145	1,2	7	145	N/A	Other Non-reimbursable	0	9,023	9,023
	10.7	175	1	7	N/A	N/A	Total - Capital	36,655	18,662	55,317
	10.7	175	2	7	N/A	N/A	Total - Plant Operations	35,695	18,662	54,357
	10.7	175	3	7	N/A	N/A	Total - Housekeeping To adjust the square footage statistics to agree with the provider's records and prior year audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	35,410	9,639	45,049
13	10.7	139	4	7	139	N/A	Residential Care (Laundry Pounds)	0	89,450	89,450
	10.7	175	4	7	N/A	N/A	Total - Laundry and Linen To include pounds of laundry statistics for residential care for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	514,440	89,450	603,890
14	10.7	139	5	7	139	N/A	Residential Care (Meals)	0	26,835	26,835
	10.7	175	5	7	N/A	N/A	Total - Dietary To include meals served statistics for residential care for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	154,332	26,835	181,167

Provider Name							Fiscal Period	Provider NPI		Adjustments
THE REHABILITATION CENTER OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104064575		18
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>										
15	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	52,222	2	52,224
16	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Report Date: 12/03/2012 Payment Period: 01/01/2011 through 11/30/2012 Service Period: 01/01/2011 through 12/31/2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	41,158	(121)	41,037

Provider Name							Fiscal Period		Provider NPI		Adjustments
THE REHABILITATION CENTER OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1104064575		18
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 OTHER MATTERS</u></b>											
	N/A			1	14	N/A	Medi-Cal Overpayments	\$0			
17							To recover Medi-Cal overpayments as share of cost was not properly deducted from amount billed and due to insufficient documentation. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$10,436		
18							To recover Medi-Cal credit balances. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50761 and 51458.1		<u>208,489</u> \$218,925	\$218,925	