

**REPORT  
ON THE  
RATE SETTING AUDIT**

**TOTALLY KIDS SPECIALTY HEALTHCARE  
LOMA LINDA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1437149556**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Lucia Martinez  
Auditor: Daniela Bitá Mocanu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 31, 2013

Cynthia Capetillo  
Chief Financial Officer  
Mountain View Child Care, Inc.  
1720 Mountain View Avenue  
Loma Linda, CA 92354

TOTALLY KIDS SPECIALTY HEALTHCARE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1437149556  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule
3. Audited Allocation of Home Office Cost

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief  
Audits Section—Rancho Cucamonga  
Financial Audits Branch

Certified

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

Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:  
1437149556

OSHPD Facility No.:  
206361369

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	\$ 0	\$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
11	Cost of Routine Service/Audited Total Costs	\$	\$ 0	\$ 0.00
12	Total Patient Days (Adj )		0	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 0	\$ 0	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj )		0	
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	
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:**  
TOTALLY KIDS SPECIALTY HEALTHCARE

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

**Provider NPI:**  
1437149556

**OSHPD Facility No.:**  
206361369

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)	\$ 10,528,019	\$ 11,616,744	
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)	\$ 10,528,019	\$ 11,616,744	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	18,691	18,691	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 563.27	\$ 621.52	
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:  
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:  
1437149556

OSHPD Facility No.:  
206361369

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	\$ 22,821	\$ 22,821		
160	Activities	195,010		\$ 195,010	
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	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 **
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	0	0	0	0 *
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	5,971,459	22,821	195,010	6,189,290 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 6,189,290</b>	<b>\$ 22,821</b>	<b>\$ 195,010</b>	<b>\$ 6,189,290</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

Provider NPI:  
1437149556

OSHPD Facility Number:  
206361369

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	\$ -	\$ -										
010	Housekeeping	255,538	-	\$ 255,538									
060	Laundry and Linen	0	0	18,273	\$ 18,273								
065	Dietary	0	0	0	0	\$ -							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	0	22,711	0	0	0	0		\$ 22,711	\$ 22,711		
166	Medical Records	94,322	0	24,411	0	0	0	0		118,733		\$ 118,733	
170	Inservice Education - Nursing	48,564	0	15,079	0	0	0	0	\$ 63,643				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	0	0	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		0	0	0	0	0	0	0	0	0	0	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	175,064	18,273	0	0	0	63,643	256,980	22,711	118,733	398,424
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 398,424	\$ -	\$ 255,538	\$ 18,273	\$ -	\$ -	\$ -	\$ 63,643	\$ 256,980	\$ 22,711	\$ 118,733	\$ 398,424

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

Provider NPI:  
1437149556

OSHPD Facility Number:  
206361369

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	\$ 501,154	\$ 501,154										
010	Housekeeping	96,254	0	\$ 96,254									
060	Laundry and Linen	80,862	35,836	6,883	\$ 123,581								
065	Dietary	339,091	0	0	0	\$ 339,091							
155	Social Services	0	0	0	0	0	\$ -						
160	Activities	8,284	0	0	0	0	0	\$ 8,284					
165	Administration	N/A	44,540	8,555	0	0	0	0		\$ 53,095	\$ 53,095		
166	Medical Records	12,143	47,874	9,195	0	0	0	0		69,211		\$ 69,211	
170	Inservice Education - Nursing	2,782	29,573	5,680	0	0	0	0	\$ 38,035				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ - ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0 ***
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0 ***
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	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	0 **
126	Subacute Care - Pediatric	1,576,532	343,331	65,942	123,581	339,091	0	8,284	38,035	2,494,796	53,095	69,211	2,617,102 **
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,617,102</b>	<b>\$ 501,154</b>	<b>\$ 96,254</b>	<b>\$ 123,581</b>	<b>\$ 339,091</b>	<b>\$ -</b>	<b>\$ 8,284</b>	<b>\$ 38,035</b>	<b>\$ 2,494,796</b>	<b>\$ 53,095</b>	<b>\$ 69,211</b>	<b>\$ 2,617,102</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:  
1437149556

OSHPD Facility Number:  
206361369

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)	\$ 202,726	87%							
	Property Tax (line 40)	29,075	13%	\$ 231,801						
005	Plant Operations and Maintenance			4,911	\$ 4,911					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			16,224	351	0	\$ 16,575			
065	Dietary			0	0	0	0	\$ -		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			20,165	437	0	0	0	0	0
166	Medical Records			21,674	469	0	0	0	0	0
170	Inservice Education - Nursing			13,389	290	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	0	0	0	0	0	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			155,437	3,365	0	16,575	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 231,801</b>	<b>100%</b>	<b>\$ 231,801</b>	<b>\$ 4,911</b>	<b>\$ -</b>	<b>\$ 16,575</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:  
1437149556

OSHPD Facility Number:  
206361369

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 87% Of Total	Property Tax 13% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 202,726	87%							
	Property Tax (line 40)	29,075	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,601	\$ 20,601				
166	Medical Records				22,143		\$ 22,143			
170	Inservice Education - Nursing			\$ 13,679						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	0	0	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	0	0	0	0	0	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			13,679	189,056	20,601	22,143	231,801	202,726	29,075
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 231,801	100%	\$ 13,679	\$ 189,056	\$ 20,601	\$ 22,143	\$ 231,801	\$ 202,726	\$ 29,075

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

Provider NPI:  
1437149556

OSHPD Facility Number:  
206361369

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. 91% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 35,931												
055	Interest - Other	121,586												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,817,336												
	Total Costs Allocable as Administration	1,974,853	91%											
167	CDPH Licensing Fees	16,638	1%											
168	Professional Liability Insurance	188,636	9%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	2,180,127	100%						\$ 2,180,127					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
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	0	0	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			0	0	0	0	0	0	0	0	0	0	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			6,189,290	256,980	2,494,796	189,056	9,130,122	2,180,127	1,974,853	16,638	188,636	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,180,127		\$ 6,189,290	\$ 256,980	\$ 2,494,796	\$ 189,056	\$ 9,130,122	\$ 2,180,127					
	Total Administrative Costs							\$ 2,180,127		\$ 1,974,853	\$ 16,638	\$ 188,636	\$ -	\$ -
	Unit Cost Multiplier							0.23878399						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 141,444	\$ 122,306	\$ 42,745	\$ 306,495							
	<b>TOTAL FACILITY COSTS</b>							\$ 11,616,744						

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

Provider NPI:  
1437149556

OSHPD Facility Number:  
206361369

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	Laundry (LBS) 60	Dietary (MEALS) 65 (Adj 15)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	511									
010	Housekeeping										
060	Laundry and Linen	1,688	1,688	1,688							
065	Dietary										
155	Social Services										
160	Activities										
165	Administration	2,098	2,098	2,098							
166	Medical Records	2,255	2,255	2,255							
170	Inservice Education - Nursing	1,393	1,393	1,393							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care						0	0	0	0	0
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	16,172	16,172	16,172	168,400	13,912	7,547,991	7,547,991	7,547,991	9,130,122	9,130,122
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	24,117	23,606	23,606	168,400	13,912	7,547,991	7,547,991	7,547,991	9,130,122	9,130,122
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 22,821	\$ 195,010			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.003023454	0.025836014			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ -	\$ 255,538	\$ 18,273	\$ -	\$ -	\$ -	\$ 63,643	\$ 22,711	\$ 118,733
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		0.00000000	10.82512920	0.10850842	0.00000000	0.00000000	0.00000000	0.00843183	0.00248749	0.01300450
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 501,154	\$ 96,254	\$ 123,581	\$ 339,091	\$ -	\$ 8,284	\$ 38,035	\$ 53,095	\$ 69,211
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		21.22994154	4.07752266	0.73385392	24.37399368	0.00000000	0.00109751	0.00503913	0.00581537	0.00758055
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 231,801	\$ 4,911	\$ -	\$ 16,575	\$ -	\$ -	\$ -	\$ 13,679	\$ 20,601	\$ 22,143
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	9.61151885	0.20806092	0.00000000	0.09842904	0.00000000	0.00000000	0.00000000	0.00181223	0.00225643	0.00242529

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

TOTALLY KIDS SPECIALTY HEALTHCARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1437149556

## OSHPD Facility Number:

206361369

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	501,154	0	501,154	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 501,154	\$ 0	\$ 501,154	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 194,983	\$ 0	\$ 194,983	(Sch 3)
010	.20-.39	Fringe Benefits	6300	60,555	0	60,555	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	96,254	0	96,254	(Sch 4)
010		Housekeeping - Total	6300	\$ 351,792	\$ 0	\$ 351,792	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 6,912	\$ (187)	\$ 6,725	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	66,275	1,999	68,274	(Sch 5)
025		Depreciation: Equipment	7140	60,545	(5,379)	55,166	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		53,756	53,756	(Sch 5)
040		Property Taxes	7300	29,075	0	29,075	(Sch 5)
045		Property Insurance	7400	226,095	(190,164)	35,931	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	18,805	0	18,805	(Sch 5)
055		Interest - Other	7600	\$ 121,586	\$ 0	\$ 121,586	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,382,239	\$ (139,975)	\$ 1,242,264	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	80,862	0	80,862	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 80,862	\$ 0	\$ 80,862	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	349,087	(9,996)	339,091	(Sch 4)
065		Dietary - Total	6500	\$ 349,087	\$ (9,996)	\$ 339,091	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

TOTALLY KIDS SPECIALTY HEALTHCARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1437149556

## OSHPD Facility Number:

206361369

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	337,346	(337,346)	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 337,346	\$ (337,346)	\$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 1,631,406	\$ (1,631,406)	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	385,889	(385,889)	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	3,221,229	(3,221,229)	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 5,238,524	\$ (5,238,524)	\$ 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	293,346	(293,346)	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 293,346	\$ (293,346)	\$ 0	
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	102,670	(102,670)	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 102,670	\$ (102,670)	\$ 0	
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	236	(236)	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 236	\$ (236)	\$ 0	
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	16,508	(16,508)	0	(Sch 4)
090		Laboratory - Total	8400	\$ 16,508	\$ (16,508)	\$ 0	
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		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:  
1437149556

OSHPD Facility Number:  
206361369

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		\$ 5,988,630	\$ (5,988,630)	\$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 0	\$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110		0	0	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 0	\$ 0	
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	\$ 3,091,210	\$ 1,631,406	\$ 4,722,616	(Sch 2)
126	.20-.39	Fringe Benefits	6160	862,954	385,889	1,248,843	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	(2,097,366)	3,673,898	1,576,532	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 1,856,798	\$ 5,691,193	\$ 7,547,991	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:  
1437149556

OSHPD Facility Number:  
206361369

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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>		\$ 1,856,798	\$ 5,691,193	\$ 7,547,991
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 14,491	\$ 0	\$ 14,491 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,330	0	8,330 (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	\$ 22,821	\$ 0	\$ 22,821

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

TOTALLY KIDS SPECIALTY HEALTHCARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1437149556

## OSHPD Facility Number:

206361369

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	\$ 149,818	\$ 0	\$ 149,818	(Sch 2)
160	.20-.39	Fringe Benefits	6700	45,192	0	45,192	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,284	0	8,284	(Sch 4)
160		Activities - Total	6700	\$ 203,294	\$ 0	\$ 203,294	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 336,978	\$ 0	\$ 336,978	(Sch 6)
165	.20-.39	Fringe Benefits	6900	82,070	0	82,070	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	191,076	1,207,212	1,398,288	(Sch 6)
165		Administration - Total	6900	\$ 610,124	\$ 1,207,212	\$ 1,817,336	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 75,813	\$ 0	\$ 75,813	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,509	0	18,509	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,143	0	12,143	(Sch 4)
166		Medical Records - Total	6900	\$ 106,465	\$ 0	\$ 106,465	
167		CDPH Licensing Fees	6900	\$ 16,638	\$ 0	\$ 16,638	(Sch 6)
168		Professional Liability Insurance	6900	\$ 226,095	\$ (37,459)	\$ 188,636	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 39,621	\$ 0	\$ 39,621	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,943	0	8,943	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,782	0	2,782	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 51,346	\$ 0	\$ 51,346	
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>		\$ 1,236,783	\$ 1,169,753	\$ 2,406,536	
200		<b>Total</b>		\$ 10,894,399	\$ 722,345	\$ 11,616,744	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900		\$	331,287
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\* For informational purposes only, this amount is included in various cost centers above.



Provider Name:

Provider NPI:

OSHPD Facility Number:

Fiscal Period:

TOTALLY KIDS SPECIALTY HEALTHCARE

1437149556

206361369

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	(102,670)			(102,670)					
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	(236)			(236)					
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	(16,508)			(16,508)					
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	1,631,406			1,631,406					
126	2	Subacute Care - Pediatric - Fringe Benefits	385,889			385,889					
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	3,673,898	(53,756)		3,971,335	(243,681)				



Provider Name:  
TOTALLY KIDS SPECIALTY HEALTHCARE

Provider NPI:  
1437149556

OSHPD Facility Number:  
206361369

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>\$722,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(176,459)</u>	<u>1,999</u>	<u>(5,379)</u>
		Total	(To Sch 8)							<u>(366,380)</u>









## SUMMARY OF SUBACUTE CARE - PEDIATRIC COSTS AND INFORMATION

## Provider Name:

TOTALLY KIDS SPECIALTY HEALTHCARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1437149556

## OSHPD Facility Number:

206361369

	AS REPORTED	AS AUDITED	DIFFERENCE
<b>COMPUTATION OF SUBACUTE CARE - PEDIATRIC PER DIEM</b>			
1. Subacute Care - Pediatric Ancillary Cost (Subacute Care - Pediatric Sch. 2)	\$ _____	\$ _____ 0	\$ _____ 0 *
2. Subacute Care - Pediatric Ancillary Cost (Sch. 2, 3, 4, 5, & 6; Ln 102)	\$ _____	\$ _____ 0	\$ _____ 0 *
3. Subacute Care - Pediatric Routine Cost (Sch. 2, 3, 4, 5, & 6; Ln. 126)	\$ 10,528,019	\$ 11,616,744	\$ 1,088,725 *
4. Total Subacute Care - Pediatric Facility Cost (Lines 1, 2, & 3)	\$ 10,528,019	\$ 11,616,744	\$ 1,088,725 *
5. Total Subacute Care - Pediatric Patient Days (Adj )	18,691	18,691	*
6. Average Subacute Care - Pediatric Per Diem Cost (L 4 / L 5)	\$ 563.27	\$ 621.52	\$ 58.25 *
7. Medi-Cal Overpayments (Adj )	\$ 0	\$ 0	\$ _____
8. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	\$ _____
9. Amount Due Provider (State)	\$ 0	\$ 0	\$ 0

## GENERAL INFORMATION

10. Contracted Number of Subacute Care - Pediatric Beds (Adj 19)	0	59	59
11. Total Licensed Nursing Facility Beds (Adj )	59	59	_____
12. Total Licensed Capacity (All levels) (Adj )	59	59	_____
13. Total Medi-Cal Subacute Care - Pediatric Patient Days (Adj 18)	18,458	18,387	(71)

## CAPITAL RELATED COST

14. Direct Capital Related Cost (Adj )	\$ NA	\$ 0	\$ _____
15. Indirect Capital Related Cost (Sch 5, Line 100.12 + Line 126)	\$ NA	\$ 231,801	\$ _____
16. Total Capital Related Cost (Lines 14 & 15)	\$ 0	\$ 231,801	\$ 0

## VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 17)	AUDITED TOTAL DAYS	AUDITED MEDI-CAL DAYS (Adj 18)
17. Ventilator (Equipment Cost Only)	\$ 47,748	14,318	13,967
18. Nonventilator	N/A	4,373	N/A
19. TOTAL	N/A	18,691	N/A





Provider Name							Fiscal Period			Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1437149556		19
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	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for information purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$331,287	\$331,287		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437149556	19		
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>RECLASSIFICATIONS OF REPORTED COSTS</b>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$53,756	\$53,756	
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor To reclassify lease expenses from the using cost center 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	(2,097,366)	(53,756)	(2,151,122) *	
3	10.5	045	4	8A-1	045	4	Property Insurance	\$226,095	(\$188,636)	\$37,459 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expense to the appropriate cost center proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	226,095	188,636	414,731 *	
4	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	\$337,346	(\$337,346)	\$0	
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	1,631,406	(1,631,406)	0	
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	385,889	(385,889)	0	
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	3,221,229	(3,221,229)	0	
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	293,346	(293,346)	0	
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	102,670	(102,670)	0	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	236	(236)	0	
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	16,508	(16,508)	0	
	10.5	126	1	8A-1	126	1	Subacute Care - Pediatrics - Salaries and Wages	3,091,210	1,631,406	4,722,616	
	10.5	126	2	8A-1	126	2	Subacute Care - Pediatrics - Fringe Benefits	862,954	385,889	1,248,843	
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor * To include the provider's reclassifications not reported on page 10.5 of the cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	(2,151,122)	3,971,335	1,820,213 *	

Provider Name							Fiscal Period		Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1437149556		19
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>											
5	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	*	\$1,820,213	(\$243,681)	\$1,576,532
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		191,076	243,681	434,757 *
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437149556		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
6	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$6,912	(\$187)	\$6,725	
	10.5	045	4	8A-1	045	4	Property Insurance	*	37,459	(1,528)	35,931
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	434,757	(174,744)	260,013 *
							To adjust reported home office costs to agree with the Mountain View Child Care, Inc. 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				
7	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	\$66,275	\$1,999	\$68,274	
							To adjust leasehold improvement depreciation expense to agree with the provider's detailed depreciation schedules. 42 CFR 413.20, 413.24, 413.50, and 413.134 CMS Pub. 15-1, Sections 102, 2300, 2302, and 2304				
8	10.5	025	4	8A-1	025	4	Depreciation - Equipment	\$60,545	(\$5,379)	\$55,166	
							To adjust equipment depreciation expense to agree with the provider's detailed depreciation schedules, and to adjust for a change in useful life to agree with the American Hospital Association Guidelines. 42 CFR 413.20, 413.24, 413.50, 413.134, and 413.134(b)(7) CMS Pub. 15-1, Sections 102, 104.17, 104.18, 122, 2300, 2302, and 2304				
9	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$349,087	(\$9,996)	\$339,091	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	260,013	(130,289)	129,724 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	414,731	(226,095)	188,636
							To correct the provider's adjustments that were included twice on page 10.5 of the cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1437149556		19
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 COSTS</u></b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$129,724		
10							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			(\$775)	
11							To eliminate political contribution/lobby fees portion of CAHF fees not related to patient care. 42 CFR 413.9.(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104, and 2139			(1,175)	
12							To eliminate prior year expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(2,680)	
13							To correct the provider's exclusion of home office pooled cost identified in the filed home office cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>1,273,194</u> \$1,268,564	\$1,398,288

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437149556		19
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 STATISTICS</u></b>										
14	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	511	511
	10.7	060	1,2,3	7	060		Laundry and Linen	0	1,688	1,688
	10.7	126	1,2,3	7	126		Subacute Care - Pediatrics	24,117	(7,945)	16,172
	10.7	165	1,2,3	7	165		Administration	0	2,098	2,098
	10.7	166	1,2,3	7	166		Medical Records	0	2,255	2,255
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	1,393	1,393
	10.7	175	2,3	7	N/A		Total Statistics - Square Feet	24,117	(511)	23,606
							To adjust square footage statistics to agree with the provider's square footage allocation summary. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
15	10.7	126	5	7	126		Subacute Care - Pediatrics (Patient Meals)	2,702	11,210	13,912
							To adjust meals statistics to agree with the provider's supporting documentation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437149556		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u></b>										
16	13	15	7	Ped Sub 3	80		Physical Therapy	\$360,557	(\$360,557)	\$0
	13	16	7	Ped Sub 3	81		Resiratory Therapy	175,228	(175,228)	0
							To eliminate pediatric subacute ancillary charges for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306			

Provider Name							Fiscal Period		Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1437149556		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - PEDIATRIC SUBACUTE</b>											
17	Not Reported				Ped Sub 1	17	Subacute Care - Pediatric Costs - Ventilator To reflect pediatric subacute care ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub.15-1, Sections 2300 and 2304	\$0	\$47,748	\$47,748	
18	4.3	130	2	Ped Sub 1	17	Medi-Cal Subacute Pediatric Patient Care Days - Ventilator	14,201	(234)	13,967		
	4.1	30	2	Ped Sub 1	13	Medi-Cal Subacute Pediatric Patient Care Days - Total To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 21, 2012 Report Date: December 27, 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	18,458	(71)	18,387		
19	Not Reported				Ped Sub 1	10	Contracted Nuber of Subacute Care - Pediatric Beds To include subacute pediatric beds on Subacute Care - Pediatric Schedule 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	59	59	