

**REPORT
ON THE
RATE SETTING AUDIT**

**TOTALLY KIDS SPECIALTY HEALTHCARE – SUN VALLEY
SUN VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1669462784**

**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

June 3, 2013

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

TOTALLY KIDS SPECIALTY HEALTHCARE – SUN VALLEY
NATIONAL PROVIDER IDENTIFIER (NPI) 1669462784
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
Page 2

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 - SUN VALLEY

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1669462784

OSHPD Facility No.:

206196609

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 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	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		0	
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 - SUN VALLEY

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

Provider NPI:
1669462784

OSHPD Facility No.:
206196609

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 12,008,650	\$ 11,765,350	
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)	\$ 12,008,650	\$ 11,765,350	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	15,537	15,537	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 772.91	\$ 757.25	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

Provider NPI:
1669462784

OSHPD Facility No.:
206196609

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 52,335	\$ 52,335		
160	Activities	202,501		\$ 202,501	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0 **
	ROUTINE SERVICES				
105	Skilled Nursing Care	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	6,643,346	52,335	202,501	6,898,182 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 6,898,182	\$ 52,335	\$ 202,501	\$ 6,898,182

* (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 - SUN VALLEY

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 168,036	\$ 168,036										
010	Housekeeping	164,172	-	\$ 164,172									
060	Laundry and Linen	53,415	6,160	6,018	\$ 65,593								
065	Dietary	72,175	0	0	0	\$ 72,175							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	36,342	35,506	0	0	0	0		\$ 71,849	\$ 71,849		
166	Medical Records	45,605	3,696	3,611	0	0	0	0		52,912		\$ 52,912	
170	Inservice Education - Nursing	119,725	0	0	0	0	0	0	\$ 119,725				
ANCILLARY SERVICES													
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
ROUTINE SERVICES													
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		121,838	119,037	65,593	72,175	0	0	119,725	498,368	71,849	52,912	623,128
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 623,128	\$ 168,036	\$ 164,172	\$ 65,593	\$ 72,175	\$ -	\$ -	\$ 119,725	\$ 498,368	\$ 71,849	\$ 52,912	\$ 623,128

* (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 - SUN VALLEY

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 179,999	\$ 179,999										
010	Housekeeping	85,898	0	\$ 85,898									
060	Laundry and Linen	41,857	6,598	3,149	\$ 51,604								
065	Dietary	187,334	0	0	0	\$ 187,334							
155	Social Services	350	0	0	0	0	\$ 350						
160	Activities	8,822	0	0	0	0	0	\$ 8,822					
165	Administration	N/A	38,929	18,578	0	0	0	0		\$ 57,507	\$ 57,507		
166	Medical Records	9,203	3,959	1,889	0	0	0	0		15,051		\$ 15,051	
170	Inservice Education - Nursing	2,203	0	0	0	0	0	0	\$ 2,203				
	ANCILLARY SERVICES												
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 **
	ROUTINE SERVICES												
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	982,433	130,512	62,282	51,604	187,334	350	8,822	2,203	1,425,541	57,507	15,051	1,498,099 **
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	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
	TOTAL	\$ 1,498,099	\$ 179,999	\$ 85,898	\$ 51,604	\$ 187,334	\$ 350	\$ 8,822	\$ 2,203	\$ 1,425,541	\$ 57,507	\$ 15,051	\$ 1,498,099

* (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 - SUN VALLEY

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

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 721,908	93%							
	Property Tax (line 40)	56,848	7%	\$ 778,756						
005	Plant Operations and Maintenance			40,588	\$ 40,588					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			27,059	1,488	0	\$ 28,547			
065	Dietary			0	0	0	0	\$ -		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			159,648	8,778	0	0	0	0	0
166	Medical Records			16,235	893	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
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
ROUTINE SERVICES										
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			535,226	29,430	0	28,547	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 778,756	100%	\$ 778,756	\$ 40,588	\$ -	\$ 28,547	\$ -	\$ -	\$ -

* (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 - SUN VALLEY

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

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 721,908	93%							
	Property Tax (line 40)	56,848	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 168,426	\$ 168,426				
166	Medical Records				17,128		\$ 17,128			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
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
	ROUTINE SERVICES									
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			0	593,202	168,426	17,128	778,756	721,908	56,848
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 778,756	100%	\$ -	\$ 593,202	\$ 168,426	\$ 17,128	\$ 778,756	\$ 721,908	\$ 56,848

* (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 - SUN VALLEY

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

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. 92% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 28,573												
055	Interest - Other	115,949												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,659,491												
	Total Costs Allocable as Administration	1,804,013	92%											
167	CDPH Licensing Fees	11,589	1%											
168	Professional Liability Insurance	151,583	8%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,967,185	100%						\$ 1,967,185					
	ANCILLARY SERVICES													
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
	ROUTINE SERVICES													
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			6,898,182	498,368	1,425,541	593,202	9,415,293	1,967,185	1,804,013	11,589	151,583	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,967,185		\$ 6,898,182	\$ 498,368	\$ 1,425,541	\$ 593,202	\$ 9,415,293	\$ 1,967,185					
	Total Administrative Costs							\$ 1,967,185		\$ 1,804,013	\$ 11,589	\$ 151,583	\$ -	\$ -
	Unit Cost Multiplier							0.20893509						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 124,760	\$ 72,558	\$ 185,554	\$ 382,872							
	TOTAL FACILITY COSTS							\$ 11,765,350						

* (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 - SUN VALLEY

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adjs 15,18)	Plant Ops (SQ FT) 5 (Adjs 15,18)	Hskpng (SQ FT) 10 (Adjs 15,18)	Laundry (LBS) 60 (Adj 16)	Dietary (MEALS) 65 (Adjs 17,19)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,200									
010	Housekeeping										
060	Laundry and Linen	800	800	800							
065	Dietary										
155	Social Services										
160	Activities										
165	Administration	4,720	4,720	4,720							
166	Medical Records	480	480	480							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
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	0				0	0
	ROUTINE SERVICES										
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	15,824	15,824	15,824	183,720	23,391	7,625,779	7,625,779	7,625,779	9,415,293	9,415,293
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,024	21,824	21,824	183,720	23,391	7,625,779	7,625,779	7,625,779	9,415,293	9,415,293
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,335 0.006862905	\$ 202,501 0.026554795			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 168,036 7.69959677	\$ 164,172 7.52254399	\$ 65,593 0.35702543	\$ 72,175 3.08558847	\$ - 0.00000000	\$ - 0.00000000	\$ 119,725 0.01570004	\$ 71,849 0.00763104	\$ 52,912 0.00561975
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 179,999 8.24775477	\$ 85,898 3.93594208	\$ 51,604 0.28088372	\$ 187,334 8.00880681	\$ 350 0.00004590	\$ 8,822 0.00115687	\$ 2,203 0.00028889	\$ 57,507 0.00610784	\$ 15,051 0.00159859
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 778,756 33.82366227	\$ 40,588 1.85980548	\$ - 0.00000000	\$ 28,547 0.15538196	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ 168,426 0.01788855	\$ 17,128 0.00181918

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

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	\$ 136,109	\$ 0	\$ 136,109	(Sch 3)
005	.20-.39	Fringe Benefits	6200	31,927	0	31,927	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	179,999	0	179,999	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 348,035	\$ 0	\$ 348,035	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 125,584	\$ 0	\$ 125,584	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,588	0	38,588	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	85,898	0	85,898	(Sch 4)
010		Housekeeping - Total	6300	\$ 250,070	\$ 0	\$ 250,070	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 199,502	\$ 199,502	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,697	0	2,697	(Sch 5)
025		Depreciation: Equipment	7140	86,626	0	86,626	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	702,000	(646,378)	55,622	(Sch 5)
040		Property Taxes	7300	101,299	(44,451)	56,848	(Sch 5)
045		Property Insurance	7400	4,240	24,333	28,573	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		377,461	377,461	(Sch 5)
055		Interest - Other	7600	\$ 160,587	\$ (44,638)	\$ 115,949	(Sch 6)
057		Subtotal 005 - 055		\$ 1,655,554	\$ (134,171)	\$ 1,521,383	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 39,970	\$ 0	\$ 39,970	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,445	0	13,445	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	41,857	0	41,857	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 95,272	\$ 0	\$ 95,272	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 58,685	\$ 0	\$ 58,685	(Sch 3)
065	.20-.39	Fringe Benefits	6500	13,490	0	13,490	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	187,334	0	187,334	(Sch 4)
065		Dietary - Total	6500	\$ 259,509	\$ 0	\$ 259,509	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		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 - SUN VALLEY

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

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

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	\$ 181,395	\$ (181,395)	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	41,056	(41,056)	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	28,123	(28,123)	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 250,574	\$ (250,574)	\$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 1,427,859	\$ (1,427,859)	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	311,298	(311,298)	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	428,078	(428,078)	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 2,167,235	\$ (2,167,235)	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 196,401	\$ (196,401)	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	44,452	(44,452)	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	30,450	(30,450)	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 271,303	\$ (271,303)	\$ 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		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 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	27,065	(27,065)	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 27,065	\$ (27,065)	\$ 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	21,138	(21,138)	0	(Sch 4)
090		Laboratory - Total	8400	\$ 21,138	\$ (21,138)	\$ 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 - SUN VALLEY

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

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,737,315	\$ (2,737,315)	\$ 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	\$ 3,576,537	\$ 1,805,655	\$ 5,382,192	(Sch 2)
126	.20-.39	Fringe Benefits	6160	864,348	396,806	1,261,154	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	596,343	386,090	982,433	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 5,037,228	\$ 2,588,551	\$ 7,625,779	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1669462784

OSHDP Facility Number:

206196609

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		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		Subtotal 105 - 145		\$ 5,037,228	\$ 2,588,551	\$ 7,625,779
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,671	\$ 0	\$ 41,671 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,664	0	10,664 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	350	0	350 (Sch 4)
155		Social Services - Total	6600	\$ 52,685	\$ 0	\$ 52,685

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1669462784

OSHPD Facility Number:

206196609

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	\$ 159,719	\$ 0	\$ 159,719	(Sch 2)
160	.20-.39	Fringe Benefits	6700	42,782	0	42,782	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,002	(180)	8,822	(Sch 4)
160		Activities - Total	6700	\$ 211,503	\$ (180)	\$ 211,323	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 297,749	\$ 0	\$ 297,749	(Sch 6)
165	.20-.39	Fringe Benefits	6900	91,778	0	91,778	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,393,029	(123,065)	1,269,964	(Sch 6)
165		Administration - Total	6900	\$ 1,782,556	\$ (123,065)	\$ 1,659,491	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,302	\$ 0	\$ 36,302	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,303	0	9,303	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,679	7,524	9,203	(Sch 4)
166		Medical Records - Total	6900	\$ 47,284	\$ 7,524	\$ 54,808	
167		CDPH Licensing Fees	6900	\$ 11,589	\$ 0	\$ 11,589	(Sch 6)
168		Professional Liability Insurance	6900	\$ 181,684	\$ (30,101)	\$ 151,583	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 98,458	\$ 0	\$ 98,458	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,267	0	21,267	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,203	0	2,203	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 121,928	\$ 0	\$ 121,928	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,409,229	\$ (145,822)	\$ 2,263,407	
200		Total		\$ 12,194,107	\$ (428,757)	\$ 11,765,350	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900		\$	297,504	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

Fiscal Period:
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	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	(27,065)				(27,065)				
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	(21,138)				(21,138)				
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	1,805,655				1,805,655				
126	2	Subacute Care - Pediatric - Fringe Benefits	396,806				396,806				
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	386,090	(23,759)			534,855	(125,006)			

SUMMARY OF SUBACUTE CARE - PEDIATRIC COSTS AND INFORMATION

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

Provider NPI:
1669462784

OSHPD Facility Number:
206196609

	AS REPORTED	AS AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE CARE - PEDIATRIC PER DIEM			
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)	\$ _____ 12,008,650	\$ _____ 11,765,350	\$ _____ (243,300) *
4. Total Subacute Care - Pediatric Facility Cost (Lines 1, 2, & 3)	\$ _____ 12,008,650	\$ _____ 11,765,350	\$ _____ (243,300) *
5. Total Subacute Care - Pediatric Patient Days (Adj)	_____ 15,537	_____ 15,537	_____ *
6. Average Subacute Care - Pediatric Per Diem Cost (L 4 / L 5)	\$ _____ 772.91	\$ _____ 757.25	\$ _____ (15.66) *
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 23)	_____ 0	_____ 45	_____ 45
11. Total Licensed Nursing Facility Beds (Adj)	_____ 45	_____ 45	_____
12. Total Licensed Capacity (All levels) (Adj)	_____ 45	_____ 45	_____
13. Total Medi-Cal Subacute Care - Pediatric Patient Days (Adj 22)	_____ 15,260	_____ 14,844	_____ (416)
CAPITAL RELATED COST			
14. Direct Capital Related Cost (Adj)	\$ _____ NA	\$ _____ 0	\$ _____
15. Indirect Capital Related Cost (Sch 5, Line 100.12 + Line 126)	\$ _____ NA	\$ _____ 778,756	\$ _____
16. Total Capital Related Cost (Lines 14 & 15)	\$ _____ 0	\$ _____ 778,756	\$ _____ 0
VENTILATOR AND NONVENTILATOR			
	AUDITED COSTS (Adj 21)	AUDITED TOTAL DAYS	AUDITED MEDI-CAL DAYS (Adj 22)
17. Ventilator (Equipment Cost Only)	\$ _____ 69,325	_____ 7,633	_____ 7,201
18. Nonventilator	N/A	_____ 7,904	N/A
19. TOTAL	N/A	_____ 15,537	N/A

Provider Name							Fiscal Period			Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1669462784		23
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reportec			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	\$297,504	\$297,504

Provider Name							Fiscal Period	Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669462784		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
RECLASSIFICATIONS OF REPORTED COSTS										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$702,000	\$37,622	\$739,622 *
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	596,343	(23,759)	572,584 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,393,029	(13,863)	1,379,166 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
3	10.5	040	4	8A-1	040	4	Property Taxes	\$101,299	(\$44,451)	\$56,848
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,379,166	44,451	1,423,617 *
							To reclassify business license expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
4	10.5	045	4	8A-1	045	4	Property Insurance	\$4,240	(\$151,583)	(\$147,343) *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	181,684	151,583	333,267 *
							To reclassify liability insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669462784		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
RECLASSIFICATIONS OF REPORTED COSTS										
5	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	\$181,395	(\$181,395)	\$0
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	41,056	(41,056)	0
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	28,123	(28,123)	0
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	1,427,859	(1,427,859)	0
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	311,298	(311,298)	0
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	428,078	(428,078)	0
	10.5	082	1	8A-1	082	1	Occupational Therapy - Salaries and Wages	196,401	(196,401)	0
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	44,452	(\$44,452)	0
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	30,450	(30,450)	0
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	27,065	(27,065)	0
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	21,138	(21,138)	0
	10.5	126	1	8A-1	126	1	Subacute Care - Pediatrics - Salaries and Wages	3,576,537	1,805,655	5,382,192
	10.5	126	2	8A-1	126	2	Subacute Care - Pediatrics - Fringe Benefits	864,348	396,806	1,261,154
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	* 572,584	534,855	1,107,439 *
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										

Provider Name							Fiscal Period		Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1669462784		23
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	*	\$1,107,439	(\$125,006)	\$982,433
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,423,617	125,006	1,548,623 *
							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)				
7	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		\$9,002	(\$180)	\$8,822
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,548,623	180	1,548,803 *
							To reclassify expenses 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				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments	
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669462784		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
8	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$0	\$195,007	\$195,007 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 739,622	(684,000)	55,622	
	10.5	045	4	8A-1	045	4	Property Insurance	* (147,343)	181,684	34,341 *	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	0	377,461	377,461	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,548,803	(81,449)	1,467,354 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	1,679	7,524	9,203	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* 333,267	(181,684)	151,583	
							To include the provider's adjustments 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				
9	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	* \$195,007	(\$1,166)	\$193,841 *	
							To adjust building and improvements 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				
10	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	* \$193,841	\$5,661	\$199,502	
	10.5	045	4	8A-1	045	4	Property Insurance	* 34,341	(1,528)	32,813 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,467,354	(195,211)	1,272,143 *	
							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				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669462784		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
11	10.5	045	4	8A-1	045	4	Property Insurance To eliminate property flood insurance pertaining to a loan paid to a related party. 42 CFR 413.20, 413.24, 413.153, and 413.17 CMS Pub. 15-1, Sections 218.1, 1005, 2300, and 2304	*	\$32,813	(\$4,240)	\$28,573
12	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense on Blake Rochette loan paid to a related party. 42 CFR 413.9(c)(3), 413.153, and 413.17 CMS Pub. 15-1, Sections 202,2, 218, 218.1, and 2102.3		\$160,587	(\$44,638)	\$115,949
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	*	\$1,272,143		(\$896)
14							To eliminate penalties for late payments not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, and 2304				(1,283) (\$2,179) \$1,269,964

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669462784		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED STATISTICS										
15	10.7	102	2	7	102	Sub-Acute - Pediatric Ancillary Services (Square Feet)	22,411	(22,411)	0	
	10.7	126	2	7	126	Subacute Care - Pediatric	0	22,411	22,411 *	
	10.7	126	1,3	7	126	Subacute Care - Pediatrics	0	22,411	22,411 *	
	10.7	175	1,2,3	7	N/A	Total Statistics - Square Feet	0	22,411	22,411 *	
To include square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
16	10.7	102	4	7	102	Sub-Acute - Pediatric Ancillary Services (Pounds of Laundry)	183,720	(183,720)	0	
	10.7	126	4	7	126	Subacute Care - Pediatric	0	183,720	183,720	
To reclassify pounds of laundry statistics to the appropriate cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
17	10.7	102	5	7	102	Sub-Acute - Pediatric Ancillary Services (Meals Served)	6,570	(6,570)	0	
	10.7	126	5	7	126	Subacute Care - Pediatric	0	6,570	6,570 *	
To reclassify meals served statistics to the appropriate cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
18	10.7	005	1	7	5	Plant Operations and Maintenance (Square Feet)	0	1,200	1,200	
	10.7	060	1,2,3	7	60	Laundry and Linen	0	800	800	
	10.7	126	1,2,3	7	126	Subacute Care - Pediatric	*	22,411	(6,587)	15,824
	10.7	165	1,2,3	7	165	Administration	0	4,720	4,720	
	10.7	166	1,2,3	7	166	Medical Records	0	480	480	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	*	22,411	613	23,024
	10.7	175	2,3	7	N/A	Total Statistics - Square Feet	*	22,411	(587)	21,824
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										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669462784		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED STATISTICS										
19	10.7	126	6	7	126	Subacute Care - Pediatric (Meals Served) To adjust meals served statistics to agree with the provider's supporting documentation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	*	6,570	16,821	23,391

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1669462784		23
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>											
20	13	15	7	Ped Sub 3	80		Physical Therapy	\$208,064	(\$208,064)	\$0	
	13	16	7	Ped Sub 3	81		Respiratory Therapy	50,324	(50,324)	0	
	13	17	7	Ped Sub 3	82		Occupational Therapy	208,064	(208,064)	0	
							To eliminate pediatric subacute ancillary charges for proper matching of revenue and expenses. 42 CFR 413.5, 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 - SUN VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1669462784		23
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - PEDIATRIC SUBACUTE												
21	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	\$69,325	\$69,325
22	4.3	130	2		Ped Sub 1	17	Medi-Cal Subacute Pediatric Patient Care Days - Ventilator			7,450	(249)	7,201
	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			15,260	(416)	14,844
23	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 Medi-Cal Pediatric Subacute Contract Amendments 7 and 8.			0	45	45