

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CHAPARRAL HOUSE  
BERKELEY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1659366771**

**FISCAL PERIOD ENDED  
JUNE 30, 2012**

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

**Section Chief: Louise Wong  
Audit Supervisor: Diana Dong  
Auditor: Wenli Wei**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

January 13, 2014

K. J. Page, Administrator  
Chaparral House  
1309 Allston Way  
Berkeley, CA 94702

CHAPARRAL HOUSE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1659366771  
FISCAL PERIOD ENDED JUNE 30, 2012

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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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

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

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

K. J. Page  
Page 2

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

Provider Name:  
CHAPARRAL HOUSE

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1659366771

OSHPD Facility No.:  
206011527

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	\$ 1,914,880	\$ 151.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 725,556	\$ 57.48
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 433,086	\$ 34.31
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 74,089	\$ 5.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 2,643	\$ 0.21
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,205	\$ 1.13
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,977	\$ 2.37
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 173,552	\$ 13.75
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 485,292	\$ 38.45
11	Cost of Routine Service/Audited Total Costs	\$ 3,847,168	\$ 3,853,280	\$ 305.28
12	Total Patient Days (Adj )	12,622	12,622	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 304.80	\$ 305.28	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	6,623	6,216	
16	Medi-Cal Managed Care Days (Adj 6)		1,400	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

Provider Name:  
CHAPARRAL HOUSE

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1659366771

OSHPD Facility No.:  
206011527

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj )	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj )	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj )	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj )	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
CHAPARRAL HOUSE

**Fiscal Period:**  
JULY 1, 2011 THROUGH JUNE 30, 2012

**NPI:**  
1659366771

**OSHPD Facility No.:**  
206011527

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 56,451	\$ 56,451		
160	Activities	206,158		\$ 206,158	
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	1,652,271	56,451	206,158	1,914,880 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,914,880</b>	<b>\$ 56,451</b>	<b>\$ 206,158</b>	<b>\$ 1,914,880</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CHAPARRAL HOUSE

NPI:  
1659366771

OSHPD Facility Number:  
206011527

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 42,924	\$ 42,924										
010	Housekeeping	223,764	1,068	\$ 224,832									
060	Laundry and Linen	41,025	906	4,868	\$ 46,799								
065	Dietary	315,721	2,094	11,250	0	\$ 329,066							
155	Social Services	N/A	180	969	0	0	\$ 1,149						
160	Activities	N/A	2,104	11,300	0	0	0	\$ 13,404					
165	Administration	N/A	881	4,731	0	0	0	0		\$ 5,612	\$ 5,612		
166	Medical Records	39,899	0	0	0	0	0	0		39,899		\$ 39,899	
170	Inservice Education - Nursing	65,644	1,015	5,451	0	0	0	0	\$ 72,110				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	54	384	\$ 439
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	27	195	222
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	26	186	212
083	Speech Pathology		0	0	0	0	0	0	0	0	5	33	37
085	Pharmacy		146	782	0	0	0	0	0	928	3	23	954
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	17	118	134
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		34,313	184,314	46,799	329,066	1,149	13,404	72,110	681,154	5,475	38,927	725,556 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		217	1,167	0	0	0	0	0	1,385	5	34	1,423
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 728,977</b>	<b>\$ 42,924</b>	<b>\$ 224,832</b>	<b>\$ 46,799</b>	<b>\$ 329,066</b>	<b>\$ 1,149</b>	<b>\$ 13,404</b>	<b>\$ 72,110</b>	<b>\$ 683,466</b>	<b>\$ 5,612</b>	<b>\$ 39,899</b>	<b>\$ 728,977</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CHAPARRAL HOUSE

NPI:  
1659366771

OSHPD Facility Number:  
206011527

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 161,834	\$ 161,834										
010	Housekeeping	15,480	4,027	\$ 19,507									
060	Laundry and Linen	10,032	3,417	422	\$ 13,871								
065	Dietary	139,389	7,896	976	0	\$ 148,262							
155	Social Services	2,872	680	84	0	0	\$ 3,636						
160	Activities	19,643	7,931	980	0	0	0	\$ 28,555					
165	Administration	N/A	3,321	410	0	0	0	0		\$ 3,731	\$ 3,731		
166	Medical Records	0	0	0	0	0	0	0		0		\$ 0	
170	Inservice Education - Nursing	261	3,826	473	0	0	0	0	\$ 4,560				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	30,622	0	0	0	0	0	0	0	30,622	36	0	\$ 30,658
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	15,503	0	0	0	0	0	0	0	15,503	18	0	15,521
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	14,803	0	0	0	0	0	0	0	14,803	17	0	14,820
083	Speech Pathology	2,590	0	0	0	0	0	0	0	2,590	3	0	2,593
085	Pharmacy	0	549	68	0	0	0	0	0	617	2	0	619
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	9,375	0	0	0	0	0	0	0	9,375	11	0	9,386
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	85,203	129,368	15,991	13,871	148,262	3,636	28,555	4,560	429,445	3,640	0	433,086 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	819	101	0	0	0	0	0	921	3	0	924
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 507,607</b>	<b>\$ 161,834</b>	<b>\$ 19,507</b>	<b>\$ 13,871</b>	<b>\$ 148,262</b>	<b>\$ 3,636</b>	<b>\$ 28,555</b>	<b>\$ 4,560</b>	<b>\$ 503,876</b>	<b>\$ 3,731</b>	<b>\$ 0</b>	<b>\$ 507,607</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CHAPARRAL HOUSE

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1659366771

OSHPD Facility Number:  
206011527

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)	\$ 74,776	97%							
	Property Tax (line 40)	2,668	3%	\$ 77,444						
005	Plant Operations and Maintenance			2,110	\$ 2,110					
010	Housekeeping			1,874	52	\$ 1,927				
060	Laundry and Linen			1,590	45	42	\$ 1,677			
065	Dietary			3,676	103	96	0	\$ 3,875		
155	Social Services			316	9	8	0	0	\$ 334	
160	Activities			3,692	103	97	0	0	0	\$ 3,892
165	Administration			1,546	43	41	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			1,781	50	47	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			256	7	7	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			60,221	1,687	1,580	1,677	3,875	334	3,892
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			381	11	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 77,444</b>	<b>100%</b>	<b>\$ 77,444</b>	<b>\$ 2,110</b>	<b>\$ 1,927</b>	<b>\$ 1,677</b>	<b>\$ 3,875</b>	<b>\$ 334</b>	<b>\$ 3,892</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CHAPARRAL HOUSE

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1659366771

OSHPD Facility Number:  
206011527

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 97% Of Total	Property Tax 3% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 74,776	97%							
	Property Tax (line 40)	2,668	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,630	\$ 1,630				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 1,878						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	16	0	\$ 16	\$ 15	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	8	0	8	8	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	8	0	8	7	0
083	Speech Pathology			0	0	1	0	1	1	0
085	Pharmacy			0	269	1	0	270	261	9
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	5	0	5	5	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			1,878	75,143	1,590	0	76,733	74,089	2,643 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	402	1	0	403	390	14
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 77,444	100%	\$ 1,878	\$ 75,814	\$ 1,630	\$ 0	\$ 77,444	\$ 74,776	\$ 2,668

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CHAPARRAL HOUSE

NPI:  
1659366771

OSHPD Facility Number:  
206011527

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

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. 69% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,065												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	492,343												
	Total Costs Allocable as Administration	497,408	69%											
167	CDPH Licensing Fees	14,560	2%											
168	Professional Liability Insurance	30,725	4%											
169	Quality Assurance Fees	177,885	25%											
174	Caregiver Training	0	0%											
	Total	720,578	100%						\$ 720,578					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 0	\$ 30,622	\$ 0	\$ 30,622	6,943	\$ 4,793	\$ 140	\$ 296	\$ 1,714	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	15,503	0	15,503	3,515	2,426	71	150	868	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	14,803	0	14,803	3,356	2,317	68	143	829	0
083	Speech Pathology			0	0	2,590	0	2,590	587	405	12	25	145	0
085	Pharmacy			0	928	617	269	1,814	411	284	8	18	102	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	9,375	0	9,375	2,126	1,467	43	91	525	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			1,914,880	681,154	429,445	75,143	3,100,622	703,025	485,292	14,205	29,977	173,552	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,385	921	402	2,707	614	424	12	26	152	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 720,578		\$ 1,914,880	\$ 683,466	\$ 503,876	\$ 75,814	\$ 3,178,036	\$ 720,578					
	Total Administrative Costs							\$ 720,578		\$ 497,408	\$ 14,560	\$ 30,725	\$ 177,885	\$ 0
	Unit Cost Multiplier							0.22673687						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 45,511	\$ 3,731	\$ 1,630		\$ 50,872						
	<b>TOTAL FACILITY COSTS</b>							\$ 3,949,486						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CHAPARRAL HOUSE

NPI:  
1659366771

OSHPD Facility Number:  
206011527

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	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	520									
010	Housekeeping	462	462								
060	Laundry and Linen	392	392	392							
065	Dietary	906	906	906	0						
155	Social Services	78	78	78	0	0					
160	Activities	910	910	910	0	0					
165	Administration	381	381	381	0	0					
166	Medical Records	0	0	0	0	0					
170	Inservice Education - Nursing	439	439	439	0	0					
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	0	0	0	0	0	0	0	0	30,622	30,622
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	15,503	15,503
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	14,803	14,803
083	Speech Pathology	0	0	0	0	0	0	0	0	2,590	2,590
085	Pharmacy	63	63	63	0	0	0	0	0	1,814	1,814
090	Laboratory	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	9,375	9,375
101	Subacute Care Ancillary Services	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
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	14,843	14,843	14,843	47,355	37,825	1,737,474	1,737,474	1,737,474	3,100,622	3,100,622
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	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
140	Beauty and Barber	94	94	94	0	0	0	0	0	2,707	2,707
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	19,088	18,568	18,106	47,355	37,825	1,737,474	1,737,474	1,737,474	3,178,036	3,178,036
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 56,451 0.03249027	\$ 206,158 0.118653862			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 42,924 2.31171909	\$ 224,832 12.41754193	\$ 46,799 0.98825616	\$ 329,066 8.69968831	\$ 1,149 0.00066124	\$ 13,404 0.00771443	\$ 72,110 0.04150286	\$ 5,612 0.00176582	\$ 39,899 0.01255461
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 161,834 8.71574752	\$ 19,507 1.07735974	\$ 13,871 0.29291306	\$ 148,262 3.91967099	\$ 3,636 0.00209261	\$ 28,555 0.01643462	\$ 4,560 0.00262460	\$ 3,731 0.00117405	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 77,444 4.05720872	\$ 2,110 0.11362282	\$ 1,927 0.10642462	\$ 1,677 0.03540670	\$ 3,875 0.10245060	\$ 334 0.00019202	\$ 3,892 0.00224021	\$ 1,878 0.00108072	\$ 1,630 0.00051278	\$ - 0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHAPARRAL HOUSE

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1659366771

OSHPD Facility Number:  
206011527

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	\$ 32,985	\$ 0	\$ 32,985	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,939	0	9,939	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	161,834	0	161,834	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 204,758	\$ 0	\$ 204,758	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 155,946	\$ 0	\$ 155,946	(Sch 3)
010	.20-.39	Fringe Benefits	6300	67,818	0	67,818	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,480	0	15,480	(Sch 4)
010		Housekeeping - Total	6300	\$ 239,244	\$ 0	\$ 239,244	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 63,177	\$ 0	\$ 63,177	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	11,138	0	11,138	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	461	0	461	(Sch 5)
040		Property Taxes	7300	2,668	0	2,668	(Sch 5)
045		Property Insurance	7400	5,065	0	5,065	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 526,511	\$ 0	\$ 526,511	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 30,743	\$ 0	\$ 30,743	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,282	0	10,282	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,032	0	10,032	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 51,057	\$ 0	\$ 51,057	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 209,132	\$ 0	\$ 209,132	(Sch 3)
065	.20-.39	Fringe Benefits	6500	106,589	0	106,589	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	139,389	0	139,389	(Sch 4)
065		Dietary - Total	6500	\$ 455,110	\$ 0	\$ 455,110	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	30,622	0	30,622	(Sch 4)
075		Patient Supplies - Total	8100	\$ 30,622	\$ 0	\$ 30,622	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHAPARRAL HOUSE

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1659366771

OSHPD Facility Number:  
206011527

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	15,503	0	15,503	(Sch 4)
080		Physical Therapy - Total	8200	\$ 15,503	\$ 0	\$ 15,503	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	14,803	0	14,803	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 14,803	\$ 0	\$ 14,803	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,590	0	2,590	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,590	\$ 0	\$ 2,590	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	0	0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	9,375	0	9,375	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,375	\$ 0	\$ 9,375	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHAPARRAL HOUSE

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1659366771

OSHPD Facility Number:  
206011527

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 72,893	\$ 0	\$ 72,893	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,174,635	\$ 0	\$ 1,174,635	(Sch 2)
105	.20-.39	Fringe Benefits	6110	477,636	0	477,636	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	85,203	0	85,203	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,737,474	\$ 0	\$ 1,737,474	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHAPARRAL HOUSE

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1659366771

OSHPD Facility Number:  
206011527

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	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	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	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 1,737,474	\$ 0	\$ 1,737,474	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 38,004	\$ 0	\$ 38,004	(Sch 2)
155	.20-.39	Fringe Benefits	6600	18,447	0	18,447	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,872	0	2,872	(Sch 4)
155		Social Services - Total	6600	\$ 59,323	\$ 0	\$ 59,323	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CHAPARRAL HOUSE

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1659366771

OSHPD Facility Number:  
206011527

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	\$ 133,852	\$ 0	\$ 133,852	(Sch 2)
160	.20-.39	Fringe Benefits	6700	72,306	0	72,306	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	19,643	0	19,643	(Sch 4)
160		Activities - Total	6700	\$ 225,801	\$ 0	\$ 225,801	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 280,405	\$ 0	\$ 280,405	(Sch 6)
165	.20-.39	Fringe Benefits	6900	39,899	0	39,899	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	172,039	0	172,039	(Sch 6)
165		Administration - Total	6900	\$ 492,343	\$ 0	\$ 492,343	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 33,033	\$ 0	\$ 33,033	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,866	0	6,866	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 39,899	\$ 0	\$ 39,899	
167		CDPH Licensing Fees	6900	\$ 14,560	\$ 0	\$ 14,560	(Sch 6)
168		Professional Liability Insurance	6900	\$ 30,725	\$ 0	\$ 30,725	(Sch 6)
169		Quality Assurance Fees	6900	\$ 177,885	\$ 0	\$ 177,885	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 42,095	\$ 0	\$ 42,095	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,549	0	23,549	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	261	0	261	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,905	\$ 0	\$ 65,905	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,106,441	\$ 0	\$ 1,106,441	
200		<b>Total</b>		\$ 3,949,486	\$ 0	\$ 3,949,486	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 306,666	
-----	------	---	------	--	--	------------	--

\* For informational purposes only, this amount is included in various cost centers above.



Provider Name:  
CHAPARRAL HOUSE

NPI:  
1659366771

OSHPD Facility Number:  
206011527

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ						
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	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
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	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
CHAPARRAL HOUSE

NPI:  
1659366771

OSHPD Facility Number:  
206011527

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ						
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:  
CHAPARRAL HOUSE

NPI:  
1659366771

OSHPD Facility Number:  
206011527

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$0	0	0	0	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period			NPI		Adjustments
CHAPARRAL HOUSE							JULY 1, 2011 THROUGH JUNE 30, 2012			1659366771		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$306,666	\$306,666

Provider Name							Fiscal Period			NPI		Adjustments
CHAPARRAL HOUSE							JULY 1, 2011 THROUGH JUNE 30, 2012			1659366771		6
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 STATISTICS</b>												
2	10.7	005	1	7	005	1	Plant Operations and Maintenance (Square Feet)	0	520	520		
	10.7	010	1,2	7	010	1,2	Housekeeping	0	462	462		
	10.7	060	1,2,3	7	060	1,2,3	Laundry and Linen	0	392	392		
	10.7	065	1,2,3	7	065	1,2,3	Dietary	0	906	906		
	10.7	085	1,2,3	7	085	1,2,3	Pharmacy	0	63	63		
	10.7	105	1,2,3	7	105	1,2,3	Skilled Nursing Care	0	14,843	14,843		
	10.7	140	1,2,3	7	140	1,2,3	Beauty and Barber	0	94	94		
	10.7	155	1,2,3	7	155	1,2,3	Social Services	0	78	78		
	10.7	160	1,2,3	7	160	1,2,3	Activities	0	910	910		
	10.7	165	1,2,3	7	165	1,2,3	Administration	0	381	381		
	10.7	170	1,2,3	7	170	1,2,3	Inservice Education - Nursing	0	439	439		
	10.7	175	1	7	N/A	1	Total Statistics - Square Feet	0	19,088	19,088		
	10.7	175	2	7	N/A	2	Total Statistics - Square Feet	0	18,568	18,568		
	10.7	175	3	7	N/A	3	Total Statistics - Square Feet	0	18,106	18,106		
To adjust square footage statistics to agree with the prior year's audit adjustment in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
3	10.7	060	4	7	060	4	Laundry and Linen (Pounds of Laundry)	0	47,355	47,355		
	10.7	175	4	7	N/A	4	Total Statistics - Pounds of Laundry	0	47,355	47,355		
4	10.7	075	5	7	075	5	Dietary (Number of Meals)	0	37,825	37,825		
	10.7	175	5	7	N/A	5	Total Statistics - Number of Meals	0	37,825	37,825		
To include statistics from Schedule 11(1) of the provider's Cost Report to Schedule 10.7 of the Cost Report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period			NPI		Adjustments
CHAPARRAL HOUSE							JULY 1, 2011 THROUGH JUNE 30, 2012			1659366771		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
5	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 20, 2012 Payment Period: July 1, 2011 through October 31, 2013 Report Date: November 20, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511	6,623	(407)	6,216		
6	Not Reportec			1	16	N/A	Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,400	1,400		