

**REPORT
ON THE
RATE SETTING AUDIT**

**CHOWCHILLA MEMORIAL SNF
CHOWCHILLA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104990688**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Lisa Merrill**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 3, 2014

Cathy Flores, CEO
Chowchilla Memorial SNF
1104 Ventura Avenue
Chowchilla, CA 93610

CHOWCHILLA MEMORIAL SNF
NATIONAL PROVIDER IDENTIFIER (NPI) 1104990688
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$18,973, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

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

Cathy Flores
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Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CHOWCHILLA MEMORIAL SNF

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

NPI:
1104990688

OSHPD Facility No.:
206204023

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	\$ 900,886	\$ 91.43
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 215,294	\$ 21.85
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 300,910	\$ 30.54
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 42,443	\$ 4.31
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 6,225	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,030	\$ 3.66
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	\$ 196,715	\$ 19.96
11	Cost of Routine Service/Audited Total Costs	\$ 1,729,764	\$ 1,698,502	\$ 172.38
12	Total Patient Days (Adj 19)	9,847	9,853	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 175.66	\$ 172.38	
14	Overpayments (Adj 21)	\$ 0	\$ (18,973)	
15	Medi-Cal Days (Adj 20)	8,154	7,940	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
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:
CHOWCHILLA MEMORIAL SNF

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

NPI:
1104990688

OSHPD Facility No.:
206204023

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
CHOWCHILLA MEMORIAL SNF

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

NPI:
1104990688

OSHPD Facility No.:
206204023

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 37,298	\$ 37,298		
160	Activities	28,564		\$ 28,564	
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	84,179	0	0	84,179
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	835,024	37,298	28,564	900,886 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 985,065	\$ 37,298	\$ 28,564	\$ 985,065

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CHOWCHILLA MEMORIAL SNF

NPI:
1104990688

OSHPD Facility Number:
206204023

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 94,349	\$ 94,349										
010	Housekeeping	80,936	656	\$ 81,592									
060	Laundry and Linen	0	553	482	\$ 1,035								
065	Dietary	117,089	5,390	4,694	22	\$ 127,195							
155	Social Services	N/A	643	560	0	0	\$ 1,202						
160	Activities	N/A	1,727	1,504	0	0	0	\$ 3,231					
165	Administration	N/A	11,718	10,204	0	0	0	0		\$ 21,922	\$ 21,922		
166	Medical Records	30,075	2,195	1,912	0	0	0	0		34,182		\$ 34,182	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies		1,539	1,341	0	0	0	0	0	2,880	238	371	\$ 3,489
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,339	1,166	0	0	0	0	0	2,504	983	1,533	5,021
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 Pa hology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		312	272	0	0	0	0	0	584	487	759	1,830
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		45,117	39,290	32	0	0	0	0	84,440	3,753	5,852	94,045
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		23,159	20,168	981	124,578	1,202	3,231	0	173,319	16,401	25,574	215,294 *
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 Inpa ient 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 Rou ine 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	2,617	0	0	0	2,617	60	93	2,770
	TOTAL	\$ 322,449	\$ 94,349	\$ 81,592	\$ 1,035	\$ 127,195	\$ 1,202	\$ 3,231	\$ 0	\$ 266,345	\$ 21,922	\$ 34,182	\$ 322,449

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CHOWCHILLA MEMORIAL SNF

NPI:
1104990688

OSHPD Facility Number:
206204023

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 130,506	\$ 130,506										
010	Housekeeping	22,524	907	\$ 23,431									
060	Laundry and Linen	60,576	765	138	\$ 61,480								
065	Dietary	102,077	7,456	1,348	1,281	\$ 112,162							
155	Social Services	0	889	161	0	0	\$ 1,049						
160	Activities	4,706	2,389	432	0	0	0	\$ 7,527					
165	Administration	N/A	16,208	2,930	0	0	0	0		\$ 19,139	\$ 19,139		
166	Medical Records	2,574	3,037	549	0	0	0	0		6,160		\$ 6,160	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	13,190	2,129	385	0	0	0	0	0	15,704	208	67	\$ 15,979
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	77,180	1,852	335	0	0	0	0	0	79,366	859	276	80,501
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	39,765	432	78	0	0	0	0	0	40,275	425	137	40,837
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	27,521	62,408	11,283	1,921	0	0	0	0	103,133	3,277	1,055	107,464
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	67,449	32,034	5,792	58,277	109,854	1,049	7,527	0	281,982	14,319	4,609	300,910
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	2,308	0	0	0	2,308	52	17	2,377
	TOTAL	\$ 548,068	\$ 130,506	\$ 23,431	\$ 61,480	\$ 112,162	\$ 1,049	\$ 7,527	\$ 0	\$ 522,769	\$ 19,139	\$ 6,160	\$ 548,068

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name
CHOWCHILLA MEMORIAL SNF

Fiscal Period
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI
1104990688

OSHPD Facility Number
206204023

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 95,241	100%							
	Property Tax (line 40)	0	0%	\$ 95,241						
005	Plant Operations and Maintenance			7,434	\$ 7,434					
010	Housekeeping			610	52	\$ 662				
060	Laundry and Linen			515	44	4	\$ 562			
065	Dietary			5,017	425	38	12	\$ 5,491		
155	Social Services			598	51	5	0	0	\$ 653	
160	Activities			1,607	136	12	0	0	0	\$ 1,755
165	Administration			10,905	923	83	0	0	0	0
166	Medical Records			2,043	173	16	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,433	121	11	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,246	105	9	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			291	25	2	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			41,989	3,555	319	18	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			21,553	1,825	164	533	5,378	653	1,755
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	113	0	0
	TOTAL	\$ 95,241	100%	\$ 95,241	\$ 7,434	\$ 662	\$ 562	\$ 5,491	\$ 653	\$ 1,755

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name
CHOWCHILLA MEMORIAL SNF

Fiscal Period
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI
1104990688

OSHPD Facility Number
206204023

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 95,241	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,911	\$ 11,911				
166	Medical Records				2,232		\$ 2,232			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,565	129	24	\$ 1,718	\$ 1,718	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,361	534	100	1,995	1,995	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	318	264	50	631	631	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	45,880	2,039	382	48,302	48,302	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	31,861	8,912	1,670	42,443	42,443	0*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	113	32	6	151	151	0
	TOTAL	\$ 95,241	100%	\$ 0	\$ 81,098	\$ 11,911	\$ 2,232	\$ 95,241	\$ 95,241	\$ 0

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name
CHOWCHILLA MEMORIAL SNF

NPI
1104990688

OSHPD Facility Number
206204023

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. 82% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 15% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 0												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	262,931												
	Total Costs Allocable as Administration	262,931	82%											
167	CDPH Licensing Fees	8,320	3%											
168	Professional Liability Insurance	48,158	15%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	319,409	100%						\$ 319,409					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 2,880	\$ 15,704	\$ 1,565	\$ 20,149	3,469	\$ 2,856	\$ 90	\$ 523	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,504	79,366	1,361	83,232	14,329	11,796	373	2,160	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	584	40,275	318	41,177	7,089	5,836	185	1,069	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			84,179	84,440	103,133	45,880	317,633	54,684	45,015	1,424	8,245	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			900,886	173,319	281,982	31,861	1,388,048	238,970	196,715	6,225	36,030	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	2,617	2,308	113	5,038	867	714	23	131	0	0
	SUBTOTAL	\$ 319,409		\$ 985,065	\$ 266,345	\$ 522,769	\$ 81,098	\$ 1,855,277	\$ 319,409					
	Total Administrative Costs							\$ 319,409		\$ 262,931	\$ 8,320	\$ 48,158	\$ 0	\$ 0
	Unit Cost Multiplier							0.17216243						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 56,104	\$ 25,299	\$ 14,143	\$ 95,546						
	TOTAL FACILITY COSTS							\$ 2,270,232						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CHOWCHILLA MEMORIAL SNF

NPI:
1104990688

OSHPD Facility Number:
206204023

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj 17)	Dietary (MEALS) 65 (Adj 18)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,790									
010	Housekeeping	147	147								
060	Laundry and Linen	124	124	124							
065	Dietary	1,208	1,208	1,208	1,545						
155	Social Services	144	144	144							
160	Activities	387	387	387							
165	Administration	2,626	2,626	2,626							
166	Medical Records	492	492	492							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	345	345	345						20,149	20,149
077	Specialized Support Surfaces									0	0
080	Physical Therapy	300	300	300						83,232	83,232
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy	70	70	70						41,177	41,177
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services	10,111	10,111	10,111	2,317					317,633	317,633
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,190	5,190	5,190	70,275	28,941	902,473	902,473	902,473	1,388,048	1,388,048
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable					608				5,038	5,038
	TOTAL STATISTICS	22,934	21,144	20,997	74,137	29,549	902,473	902,473	902,473	1,855,277	1,855,277
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 37,298 0.04132866	\$ 28,564 0.031650808			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 94,349 4.46221150	\$ 81,592 3.88588585	\$ 1,035 0.01396285	\$ 127,195 4.30454750	\$ 1,202 0.00133204	\$ 3,231 0.00357985	\$ - 0.00000000	\$ 21,922 0.01181608	\$ 34,182 0.01842435
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 130,506 6.17224745	\$ 23,431 1.11593658	\$ 61,480 0.82927195	\$ 112,162 3.79580871	\$ 1,049 0.00116291	\$ 7,527 0.00833989	\$ - 0.00000000	\$ 19,139 0.01031586	\$ 6,160 0.00332014
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 95,241 4.15282986	\$ 7,434 0.35156855	\$ 662 0.03153529	\$ 562 0.00758671	\$ 5,491 0.18583131	\$ 653 0.00072376	\$ 1,755 0.00194511	\$ - 0.00000000	\$ 11,911 0.00642026	\$ 2,232 0.00120288

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHOWCHILLA MEMORIAL SNF

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

NPI:
1104990688

OSHPD Facility Number:
206204023

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	\$ 65,175	\$ 8,237	\$ 73,412	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,585	(1,648)	20,937	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	166,171	(35,665)	130,506	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 253,931	\$ (29,076)	\$ 224,855	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 58,628	\$ 4,348	\$ 62,976	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,254	706	17,960	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,524	0	22,524	(Sch 4)
010		Housekeeping - Total	6300	\$ 98,406	\$ 5,054	\$ 103,460	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 36,300	\$ 0	\$ 36,300	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	0	13,469	13,469	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	45,472	45,472	(Sch 5)
055		Interest - Other	7600	145,231	(145,231)	0	(Sch 6)
057		Subtotal 005 - 055		\$ 533,868	\$ (110,312)	\$ 423,556	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	60,576	0	60,576	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 60,576	\$ 0	\$ 60,576	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 86,041	\$ 5,067	\$ 91,108	(Sch 3)
065	.20-.39	Fringe Benefits	6500	24,008	1,973	25,981	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	109,011	(6,934)	102,077	(Sch 4)
065		Dietary - Total	6500	\$ 219,060	\$ 106	\$ 219,166	
070		Provision for Bad Debts	7700	\$ 15,843	\$ (15,843)	\$ 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	13,190	0	13,190	(Sch 4)
075		Patient Supplies - Total	8100	\$ 13,190	\$ 0	\$ 13,190	
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:
CHOWCHILLA MEMORIAL SNF

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

NPI:
1104990688

OSHPD Facility Number:
206204023

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	\$ 21,725	\$ (21,725)	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	5,283	(5,283)	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	81,886	(4,706)	77,180	(Sch 4)
080		Physical Therapy - Total	8200	\$ 108,894	\$ (31,714)	\$ 77,180	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 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	39,765	0	39,765	(Sch 4)
085		Pharmacy - Total	8300	\$ 39,765	\$ 0	\$ 39,765	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 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	\$ 60,341	\$ 5,158	\$ 65,499	(Sch 2)
100	.20-.39	Fringe Benefits	8900	18,441	239	18,680	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	28,025	(504)	27,521	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 106,807	\$ 4,893	\$ 111,700	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHOWCHILLA MEMORIAL SNF

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

NPI:
1104990688

OSHPD Facility Number:
206204023

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		\$ 268,656	\$ (26,821)	\$ 241,835	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 605,376	\$ 44,349	\$ 649,725	(Sch 2)
105	.20-.39	Fringe Benefits	6110	182,702	2,597	185,299	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	96,623	(29,174)	67,449	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 884,701	\$ 17,772	\$ 902,473	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHOWCHILLA MEMORIAL SNF

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

NPI:
1104990688

OSHPD Facility Number:
206204023

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 884,701	\$ 17,772	\$ 902,473
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 26,781	\$ 2,240	\$ 29,021
155	.20-.39	Fringe Benefits	6600	8,136	141	8,277
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 34,917	\$ 2,381	\$ 37,298

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHOWCHILLA MEMORIAL SNF

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

NPI:
1104990688

OSHPD Facility Number:
206204023

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	\$ 0	\$ 22,225	\$ 22,225	(Sch 2)
160	.20-.39	Fringe Benefits	6700	0	6,339	6,339	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	0	4,706	4,706	(Sch 4)
160		Activities - Total	6700	\$ 0	\$ 33,270	\$ 33,270	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 210,037	\$ (5,453)	\$ 204,584	(Sch 6)
165	.20-.39	Fringe Benefits	6900	63,434	(5,087)	58,347	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	231,709	(231,709)	0	(Sch 6)
165		Administration - Total	6900	\$ 505,180	\$ (242,249)	\$ 262,931	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 23,401	\$ 23,401	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	6,674	6,674	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	2,574	2,574	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 32,649	\$ 32,649	
167		CDPH Licensing Fees	6900	\$ 0	\$ 8,320	\$ 8,320	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 48,158	\$ 48,158	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 0	\$ 0	
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		\$ 540,097	\$ (117,471)	\$ 422,626	
200		Total		\$ 2,522,801	\$ (252,569)	\$ 2,270,232	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 6,559
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name
CHOWCH LLA MEMORIAL SNF

NPI
1104990688

OSHPD Facility Number
206204023

Fiscal Period
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
167	4	8,320			8,320					
168	4	48,158							48,158	
169	4	0								
170	1	0								
170	2	0								
170	3	0								
170	4	0								
174	1	0								
174	2	0								
174	3	0								
174	4	0								
200	Total	<u>(\$252,569)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(15,845)</u>	<u>(924)</u>

Provider Name
CHOWCH LLA MEMORIAL SNF

NPI
1104990688

OSHPD Facility Number
206204023

Fiscal Period
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3									
125	4									
126	1									
126	2									
126	3									
126	4									
128	1									
128	2									
128	3									
128	4									
130	1									
130	2									
130	3									
130	4									
135	1									
135	2									
135	3									
135	4									
139	1									
139	2									
139	3									
139	4									
140	1									
140	2									
140	3									
140	4									
145	1									
145	2									
145	3									
145	4									
155	1									
155	2									
155	3									
155	4									
160	1									
160	2									
160	3									
160	4									
165	1									
165	2									
165	3									
165	4	(178,918)			(5,762)					
166	1									
166	2									
166	3									
166	4			(341)						

Provider Name
CHOWCH LLA MEMORIAL SNF

NPI
1104990688

OSHPD Facility Number
206204023

Fiscal Period
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4									
168	4									
169	4									
170	1									
170	2									
170	3									
170	4									
174	1									
174	2									
174	3									
174	4									
200	Total	<u>(178,918)</u>	<u>(6,934)</u>	<u>(341)</u>	<u>(11,003)</u>	<u>(1,319)</u>	<u>(37,285)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012	1104990688		21
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. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$6,559	\$6,559

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012	1104990688		21	
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	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$28,025	(\$504)	\$27,521	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	96,623	(6,242)	90,381 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	231,709	(6,723)	224,986 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	13,469	13,469	
							To reclassify lease expenses from the using cost centers to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				
							OSHPD, LTC Manual, Chapter 3220.3, Section 7200				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$90,381	(\$3,000)	\$87,381 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 224,986	3,000	227,986 *	
							To reclassify medical director fees to appropriate cost center.				
							42 CFR 483.75(i)(2), 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, 52000(b)				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$87,381	(\$8,320)	\$79,061 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	8,320	8,320	
							To reclassify DPH licensing fees for proper allocation of costs.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.8 and 2304				
5	10.5	055	4	8A-1	055	4	Interest - Other	\$145,231	(\$46,396)	\$98,835 *	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	0	46,396	46,396 *	
							To reclassify capital related interest expense to the Interest - Property, Plant and Equipment cost center.				
							42 CFR 413.5, 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012	1104990688		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
6	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	\$21,725	(\$22,225)	(\$500) *	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	5,283	(6,339)	(1,056) *	
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	81,886	(4,706)	77,180	
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	0	22,225	22,225	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	0	6,339	6,339	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	0	4,706	4,706	
							To reclassify activities expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$79,061	(\$5,052)	\$74,009 *	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	166,171	1,620	167,791 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 227,986	3,432	231,418 *	
							To reclassify purchased service expenses 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 adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012	1104990688		21	
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	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$65,175	\$8,237	\$73,412	
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	22,585	(1,648)	20,937	
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	58,628	4,348	62,976	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	17,254	706	17,960	
	10.5	055	4	8A-1	055	4	Interest - Other	* 98,835	(98,835)	0	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	86,041	5,067	91,108	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	24,008	1,973	25,981	
	10.5	070	4	8A-1	070	4	Provision for Bad Debts	15,843	(15,843)	0	
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	* (500)	500	0	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	* (1,056)	1,056	0	
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	60,341	5,158	65,499	
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	18,441	239	18,680	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	605,376	44,349	649,725	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	182,702	2,597	185,299	
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	26,781	2,240	29,021	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	8,136	141	8,277	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	210,037	(5,453)	204,584	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	63,434	(5,087)	58,347	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 231,418	(46,738)	184,680 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	23,401	23,401	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	6,674	6,674	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	2,915	2,915 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	0	48,158	48,158	
							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
9	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	* \$46,396	(\$924)	\$45,472	
							To offset interest revenue against the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012	1104990688		21	
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											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To offset revenue against the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	*	\$184,680	(\$178,918)	\$5,762 *
11	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To offset non patient meal revenue against the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306		\$109,011	(\$6,934)	\$102,077
12	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To offset revenue against the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	*	\$2,915	(\$341)	\$2,574
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$74,009	(\$5,241)	\$68,768 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate expense for assets or building improvements that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300	*	5,762	(5,762)	0
14	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate items not included in the routine rate. CCR, Title 22, 51511(c)	*	\$68,768	(\$1,319)	\$67,449

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012		1104990688		21
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>											
15	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust the reported expense to agree with the audited financial statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$167,791	(\$37,285)	\$130,506

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012		1104990688		21
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 STATISTICS</u>											
16	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,790	1,790	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	147	147	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	124	124	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,208	1,208	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	345	345	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	300	300	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	70	70	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	10,111	10,111	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	5,190	5,190	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	144	144	
	10.7	160	1,2,3	7	160	N/A	Activities	0	387	387	
	10.7	165	1,2,3	7	165	N/A	Administration	0	2,626	2,626	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	492	492	
	10.7	175	1	7	N/A	N/A	Total Statistics - Capital	0	22,934	22,934	
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations and Maintenance	0	21,144	21,144	
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	0	20,997	20,997	
To establish square feet statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
17	10.7	065	4	7	065	N/A	Dietary (Pounds of Laundry)	0	1,545	1,545	
	10.7	100	4	7	100	N/A	Other Ancillary Services	0	2,317	2,317	
	10.7	105	4	7	105	N/A	Skilled Nursing Care	0	70,275	70,275	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry and Linen	0	74,137	74,137	
To establish pounds of laundry statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012		1104990688		21
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 STATISTICS</u>											
18	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)		0	28,941	28,941
	10.7	145	5	7	145	N/A	Other Nonreimbursable		0	608	608
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary		0	29,549	29,549
							To establish meals served statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012		1104990688		21
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 PATIENT DAYS											
19	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	9,847	6	9,853	
20	4.1	5	2	1	15	N/A	Total Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 07/01/2011 through 06/30/2012 Payment Period: 07/01/2011 through 08/25/2013 Report Date: 09/06/2013 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 51541	8,154	(214)	7,940	

Provider Name							Fiscal Period	Provider NPI		Adjustments
CHOWCHILLA MEMORIAL SNF							JULY 1, 2011 THROUGH JUNE 30, 2012	1104990688		21
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 OTHER MATTERS</u>										
21	N/A			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$18,973	\$18,973