

**REPORT  
ON THE  
RATE SETTING AUDIT  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER  
VAN NUYS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1932286671**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Wei Wang**



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



EDMUND G. BROWN JR.  
GOVERNOR

April 28, 2014

Jerry Catama, Administrator  
California Healthcare & Rehabilitation Center  
6700 Sepulveda Boulevard  
Van Nuys, CA 91411

CALIFORNIA HEALTHCARE AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI): 1932286671  
FISCAL PERIOD ENDED: DECEMBER 31, 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$6,848, 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—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Jerry Catama  
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Certified

Enclosures

cc: Zaid Pervaiz  
Chief Financial Officer  
Longwood Management Corporation  
4032 Wilshire Boulevard, Suite 600  
Los Angeles, CA 90010cc

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

## Provider Name:

CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1932286671

## OSHPD Facility No.:

206190082

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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## SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	4,125,803	\$	80.56
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	986,799	\$	19.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	870,077	\$	16.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	899,674	\$	17.57
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	57,025	\$	1.11
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	28,789	\$	0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	75,712	\$	1.48
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	473,816	\$	9.25
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	787,029	\$	15.37
11	Cost of Routine Service/Audited Total Costs	\$	8,750,130	\$	8,304,724	\$	162.17
12	Total Patient Days (Adj 31)		51,220		51,211		
13	Cost Per Patient Day (Cost Divided by Days)	\$	170.83	\$	162.17		
14	Overpayments (Adj 41)	\$		\$	(6,848)		
15	Medi-Cal Days (Adj 34)		34,715		34,689		
16	Medi-Cal Managed Care Days (Adj 33)				2		

## 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	\$	4,254,576	\$	258.97
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	343,123	\$	20.89
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	1,042,496	\$	63.45
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	321,227	\$	19.55
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	20,361	\$	1.24
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	24,816	\$	1.51
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	65,264	\$	3.97
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	408,432	\$	24.86
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	\$	678,423	\$	41.29
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	7,364,394	\$	7,158,718	\$	435.74
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		16,429		16,429		
43	Cost Per Patient Day (Cost Divided by Days)	\$	448.26	\$	435.74		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

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

## Provider Name:

CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1932286671

## OSHPD Facility No.:

206190082

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	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1932286671

**OSHPD Facility No.:**  
206190082

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	\$ 224,523	\$ 224,523		
160	Activities	144,938		\$ 144,938	
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	503,110	0	0	503,110 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	357,215	0	0	357,215 ***
083	Speech Pathology	129,385	0	0	129,385 ***
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	1,015,896	0	0	1,015,896 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,930,422	118,734	76,647	4,125,803 *
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	2,939,546	105,789	68,291	3,113,626 **
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>\$ 9,245,035</b>	<b>\$ 224,523</b>	<b>\$ 144,938</b>	<b>\$ 9,245,035</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

NPI:  
1932286671

OSHPD Facility Number:  
206190082

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 122,378	\$ 122,378										
010	Housekeeping	247,357	1,640	\$ 248,997									
060	Laundry and Linen	152,722	3,724	7,680	\$ 164,125								
065	Dietary	547,665	16,429	33,882	0	\$ 597,976							
155	Social Services	N/A	400	824	0	0	\$ 1,223						
160	Activities	N/A	4,677	9,646	0	0	0	\$ 14,324					
165	Administration	N/A	5,111	10,540	0	0	0	0		\$ 15,651	\$ 15,651		
166	Medical Records	139,105	1,372	2,829	0	0	0	0		143,306		\$ 143,306	
170	Inservice Education - Nursing	161,984	121	249	0	0	0	0	\$ 162,353				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	186	1,706	\$ 1,893
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,052	8,356	0	0	0	0	0	12,408	657	6,019	19,084
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		4,052	8,356	0	0	0	0	0	12,408	491	4,497	17,396
083	Speech Pathology		354	731	0	0	0	0	0	1,085	155	1,417	2,657
085	Pharmacy		0	0	0	0	0	0	0	0	383	3,506	3,889
090	Laboratory		0	0	0	0	0	0	0	0	73	668	741
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	65	599	664
101	Subacute Care Ancillary Services		237	490	0	0	0	0	0	727	1,122	10,270	12,118
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		60,079	123,900	124,732	508,024	647	7,575	85,857	910,812	7,482	68,505	986,799
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		19,848	40,932	39,394	89,953	576	6,749	76,497	273,948	5,030	46,053	325,032
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		283	583	0	0	0	0	0	866	7	65	938
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,371,211</b>	<b>\$ 122,378</b>	<b>\$ 248,997</b>	<b>\$ 164,125</b>	<b>\$ 597,976</b>	<b>\$ 1,223</b>	<b>\$ 14,324</b>	<b>\$ 162,353</b>	<b>\$ 1,212,254</b>	<b>\$ 15,651</b>	<b>\$ 143,306</b>	<b>\$ 1,371,211</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

NPI:  
1932286671

OSHPD Facility Number:  
206190082

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 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	\$ 443,974	\$ 443,974										
010	Housekeeping	74,705	5,948	\$ 80,653									
060	Laundry and Linen	57,820	13,510	2,488	\$ 73,817								
065	Dietary	342,538	59,604	10,975	0	\$ 413,117							
155	Social Services	0	1,449	267	0	0	\$ 1,716						
160	Activities	4,170	16,969	3,125	0	0	0	\$ 24,264					
165	Administration	N/A	18,542	3,414	0	0	0	0		\$ 21,956	\$ 21,956		
166	Medical Records	15,839	4,977	916	0	0	0	0		21,733		\$ 21,733	
170	Inservice Education - Nursing	150	438	81	0	0	0	0	\$ 668				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	169,539	0	0	0	0	0	0	0	169,539	261	259	\$ 170,059
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	18,248	14,699	2,707	0	0	0	0	0	35,654	922	913	37,489
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	12,956	14,699	2,707	0	0	0	0	0	30,362	689	682	31,733
083	Speech Pathology	4,693	1,285	237	0	0	0	0	0	6,215	217	215	6,647
085	Pharmacy	348,402	0	0	0	0	0	0	0	348,402	537	532	349,471
090	Laboratory	66,378	0	0	0	0	0	0	0	66,378	102	101	66,582
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	59,514	0	0	0	0	0	0	0	59,514	92	91	59,697
101	Subacute Care Ancillary Services	0	861	159	0	0	0	0	0	1,020	1,573	1,557	4,151
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	169,936	217,960	40,133	56,099	350,972	908	12,831	353	849,193	10,496	10,389	870,077
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	713,787	72,006	13,258	17,718	62,145	809	11,432	315	891,470	7,056	6,984	905,510
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	1,130	1,026	189	0	0	0	0	0	2,344	10	10	2,364
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,503,779</b>	<b>\$ 443,974</b>	<b>\$ 80,653</b>	<b>\$ 73,817</b>	<b>\$ 413,117</b>	<b>\$ 1,716</b>	<b>\$ 24,264</b>	<b>\$ 668</b>	<b>\$ 2,460,091</b>	<b>\$ 21,956</b>	<b>\$ 21,733</b>	<b>\$ 2,503,779</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932286671

OSHPD Facility Number:  
206190082

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)	\$ 1,313,254	94%							
	Property Tax (line 40)	83,240	6%	\$ 1,396,494						
005	Plant Operations and Maintenance			46,565	\$ 46,565					
010	Housekeeping			18,086	624	\$ 18,709				
060	Laundry and Linen			41,077	1,417	577	\$ 43,071			
065	Dietary			181,229	6,251	2,546	0	\$ 190,027		
155	Social Services			4,407	152	62	0	0	\$ 4,621	
160	Activities			51,596	1,780	725	0	0	0	\$ 54,100
165	Administration			56,377	1,945	792	0	0	0	0
166	Medical Records			15,134	522	213	0	0	0	0
170	Inservice Education - Nursing			1,330	46	19	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			44,694	1,542	628	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			44,694	1,542	628	0	0	0	0
083	Speech Pathology			3,908	135	55	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			2,619	90	37	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			662,720	22,860	9,310	32,733	161,441	2,444	28,610
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			218,939	7,552	3,076	10,338	28,585	2,177	25,491
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			3,118	108	44	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,396,494</b>	<b>100%</b>	<b>\$ 1,396,494</b>	<b>\$ 46,565</b>	<b>\$ 18,709</b>	<b>\$ 43,071</b>	<b>\$ 190,027</b>	<b>\$ 4,621</b>	<b>\$ 54,100</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932286671

OSHPD Facility Number:  
206190082

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 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,313,254	94%							
	Property Tax (line 40)	83,240	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 59,114	\$ 59,114				
166	Medical Records				15,868		\$ 15,868			
170	Inservice Education - Nursing			\$ 1,395						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	704	189	\$ 893	\$ 840	\$ 53 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	46,864	2,483	666	50,013	47,032	2,981 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	46,864	1,855	498	49,217	46,283	2,934 ***
083	Speech Pathology			0	4,098	584	157	4,839	4,551	288 ***
085	Pharmacy			0	0	1,446	388	1,835	1,725	109 ***
090	Laboratory			0	0	276	74	350	329	21 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	247	66	313	295	19 ***
101	Subacute Care Ancillary Services			0	2,746	4,236	1,137	8,120	7,636	484 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			738	920,856	28,258	7,586	956,699	899,674	57,025 *
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			657	296,815	18,997	5,099	320,912	301,783	19,128 **
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	3,270	27	7	3,304	3,107	197
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,396,494	100%	\$ 1,395	\$ 1,321,512	\$ 59,114	\$ 15,868	\$ 1,396,494	\$ 1,313,254	\$ 83,240

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CALIFORNIA HEALTHCARE AND REHABILITATION CENTER  
 NPI: 1932286671

OSHPD Facility Number: 206190082

Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 8,155												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,638,234												
	Total Costs Allocable as Administration	1,646,389	58%											
167	CDPH Licensing Fees	60,223	2%											
168	Professional Liability Insurance	158,383	6%											
169	Quality Assurance Fees	991,177	35%											
174	Caregiver Training	0	0%											
	Total	2,856,172	100%						\$ 2,856,172					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 0	\$ 169,539	\$ 0	\$ 169,539	34,008	\$ 19,603	\$ 717	\$ 1,886	\$ 11,802	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			503,110	12,408	35,654	46,864	598,035	119,960	69,149	2,529	6,652	41,630	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			357,215	12,408	30,362	46,864	446,848	89,633	51,667	1,890	4,970	31,105	0
083	Speech Pathology			129,385	1,085	6,215	4,098	140,783	28,240	16,278	595	1,566	9,800	0
085	Pharmacy			0	0	348,402	0	348,402	69,886	40,284	1,474	3,875	24,252	0
090	Laboratory			0	0	66,378	0	66,378	13,315	7,675	281	738	4,621	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	59,514	0	59,514	11,938	6,881	252	662	4,143	0
101	Subacute Care Ancillary Services			1,015,896	727	1,020	2,746	1,020,390	204,679	117,984	4,316	11,350	71,030	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			4,125,803	910,812	849,193	920,856	6,806,663	1,365,345	787,029	28,789	75,712	473,816	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			3,113,626	273,948	891,470	296,815	4,575,860	917,869	529,089	19,353	50,899	318,528	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	866	2,344	3,270	6,480	1,300	749	27	72	451	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,856,172		\$ 9,245,035	\$ 1,212,254	\$ 2,460,091	\$ 1,321,512	\$ 14,238,892	\$ 2,856,172					
	Total Administrative Costs							\$ 2,856,172		\$ 1,646,389	\$ 60,223	\$ 158,383	\$ 991,177	\$ 0
	Unit Cost Multiplier							0.20058949						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 158,957	\$ 43,688	\$ 74,982	\$ 277,627							
	<b>TOTAL FACILITY COSTS</b>							\$ 17,372,691						

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

STATISTICS FOR COST ALLOCATION

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

NPI:  
1932286671

OSHPD Facility Number:  
206190082

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 28)	Plant Ops (SQ FT) 5 (Adj 28)	Hskpng (SQ FT) 10 (Adj 28)	Laundry (LBS) 60 (Adj 29)	Dietary (MEALS) 65 (Adj 30)	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,120									
010	Housekeeping	435	435								
060	Laundry and Linen	988	988	988							
065	Dietary	4,359	4,359	4,359							
155	Social Services	106	106	106							
160	Activities	1,241	1,241	1,241							
165	Administration	1,356	1,356	1,356							
166	Medical Records	364	364	364							
170	Inservice Education - Nursing	32	32	32							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	0	0	0						169,539	169,539
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,075	1,075	1,075						598,035	598,035
081	Respiratory Therapy									0	0
082	Occupational Therapy	1,075	1,075	1,075						446,848	446,848
083	Speech Pathology	94	94	94						140,783	140,783
085	Pharmacy									348,402	348,402
090	Laboratory									66,378	66,378
095	Home Health Services									0	0
100	Other Ancillary Services									59,514	59,514
101	Subacute Care Ancillary Services	63	63	63						1,020,390	1,020,390
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	15,940	15,940	15,940	504,450	151,335	4,100,358	4,100,358	4,100,358	6,806,663	6,806,663
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	5,266	5,266	5,266	159,320	26,796	3,653,333	3,653,333	3,653,333	4,575,860	4,575,860
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	75	75	75						6,480	6,480
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	33,589	32,469	32,034	663,770	178,131	7,753,691	7,753,691	7,753,691	14,238,892	14,238,892
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 224,523 0.028956919	\$ 144,938 0.018692775			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 122,378 3.76907204	\$ 248,997 7.77288338	\$ 164,125 0.24726253	\$ 597,976 3.35694732	\$ 1,223 0.00015779	\$ 14,324 0.00184732	\$ 162,353 0.02093885	\$ 15,651 0.00109917	\$ 143,306 0.01006443
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 443,974 13.67378115	\$ 80,653 2.51773412	\$ 73,817 0.11120903	\$ 413,117 2.31917418	\$ 1,716 0.00022135	\$ 24,264 0.00312931	\$ 668 0.00008617	\$ 21,956 0.00154195	\$ 21,733 0.00152629
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,396,494 41.57593260	\$ 46,565 1.43413855	\$ 18,709 0.58404760	\$ 43,071 0.06488842	\$ 190,027 1.06678099	\$ 4,621 0.00059597	\$ 54,100 0.00697736	\$ 1,395 0.00017992	\$ 59,114 0.00415156	\$ 15,868 0.00111443

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1932286671

## OSHPD Facility Number:

206190082

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	\$ 203,372	\$ (103,312)	\$ 100,060	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,422	(104)	22,318	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	485,637	(41,663)	443,974	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 711,431	\$ (145,079)	\$ 566,352	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 202,246	\$ 0	\$ 202,246	(Sch 3)
010	.20-.39	Fringe Benefits	6300	45,321	(210)	45,111	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	74,705	0	74,705	(Sch 4)
010		Housekeeping - Total	6300	\$ 322,272	\$ (210)	\$ 322,062	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	20,092	0	20,092	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,251,937	3,751	1,255,688	(Sch 5)
040		Property Taxes	7300	83,240	0	83,240	(Sch 5)
045		Property Insurance	7400	8,155	0	8,155	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		37,474	37,474	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,397,127	\$ (104,064)	\$ 2,293,063	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 124,869	\$ 0	\$ 124,869	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,982	(129)	27,853	(Sch 3)
060	.79	Agency Staff	6400	11,412	(11,412)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	46,408	11,412	57,820	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 210,671	\$ (129)	\$ 210,542	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 478,127	\$ (30,342)	\$ 447,785	(Sch 3)
065	.20-.39	Fringe Benefits	6500	100,344	(464)	99,880	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	342,538	0	342,538	(Sch 4)
065		Dietary - Total	6500	\$ 921,009	\$ (30,806)	\$ 890,203	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	177,583	(8,044)	169,539	(Sch 4)
075		Patient Supplies - Total	8100	\$ 177,583	\$ (8,044)	\$ 169,539	
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:

CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1932286671

## OSHPD Facility Number:

206190082

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	521,358	(18,248)	503,110	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		18,248	18,248	(Sch 4)
080		Physical Therapy - Total	8200	\$ 521,358	\$ 0	\$ 521,358	
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	370,171	(12,956)	357,215	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		12,956	12,956	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 370,171	\$ 0	\$ 370,171	
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	134,078	(4,693)	129,385	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		4,693	4,693	(Sch 4)
083		Speech Pathology - Total	8280	\$ 134,078	\$ 0	\$ 134,078	
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	285,050	63,352	348,402	(Sch 4)
085		Pharmacy - Total	8300	\$ 285,050	\$ 63,352	\$ 348,402	
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	66,378	0	66,378	(Sch 4)
090		Laboratory - Total	8400	\$ 66,378	\$ 0	\$ 66,378	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	46,454	13,060	59,514	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 46,454	\$ 13,060	\$ 59,514	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932286671

OSHPD Facility Number:  
206190082

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	\$ 830,623	\$ 0	\$ 830,623	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	186,134	(861)	185,273	(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	\$ 1,016,757	\$ (861)	\$ 1,015,896	
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		<b>Subtotal 075 - 102</b>		\$ 2,617,829	\$ 67,507	\$ 2,685,336	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,342,408	\$ (128,793)	\$ 3,213,615	(Sch 2)
105	.20-.39	Fringe Benefits	6110	726,638	(9,831)	716,807	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	304,663	(134,727)	169,936	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,373,709	\$ (273,351)	\$ 4,100,358	
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	\$ 2,403,448	\$ 0	\$ 2,403,448	(Sch 2)
125	.20-.39	Fringe Benefits	6150	538,588	(2,490)	536,098	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	723,357	(9,570)	713,787	(Sch 4)
125		Subacute Care - Total	6150	\$ 3,665,393	\$ (12,060)	\$ 3,653,333	
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:

CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1932286671

## OSHPD Facility Number:

206190082

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,130	0	1,130 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,130	\$ 0	\$ 1,130
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 8,040,232	\$ (285,411)	\$ 7,754,821
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 183,576	\$ 0	\$ 183,576 (Sch 2)
155	.20-.39	Fringe Benefits	6600	41,137	(190)	40,947 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 224,713	\$ (190)	\$ 224,523

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1932286671

## OSHPD Facility Number:

206190082

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	\$ 118,505	\$ 0	\$ 118,505	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,556	(123)	26,433	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,170	0	4,170	(Sch 4)
160		Activities - Total	6700	\$ 149,231	\$ (123)	\$ 149,108	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 660,587	\$ (146,161)	\$ 514,426	(Sch 6)
165	.20-.39	Fringe Benefits	6900	108,777	5,968	114,745	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,070,067	(61,004)	1,009,063	(Sch 6)
165		Administration - Total	6900	\$ 1,839,431	\$ (201,197)	\$ 1,638,234	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 113,736	\$ 0	\$ 113,736	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,487	(118)	25,369	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,839	0	15,839	(Sch 4)
166		Medical Records - Total	6900	\$ 155,062	\$ (118)	\$ 154,944	
167		CDPH Licensing Fees	6900	\$ 60,223	\$ 0	\$ 60,223	(Sch 6)
168		Professional Liability Insurance	6900	\$ 170,770	\$ (12,387)	\$ 158,383	(Sch 6)
169		Quality Assurance Fees	6900	\$ 991,177	\$ 0	\$ 991,177	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 132,442	\$ 0	\$ 132,442	(Sch 3)
170	.20-.39	Fringe Benefits	6800	29,679	(137)	29,542	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	150	0	150	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 162,271	\$ (137)	\$ 162,134	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 3,752,878	\$ (214,152)	\$ 3,538,726	
200		<b>Total</b>		\$ 17,939,746	\$ (567,055)	\$ 17,372,691	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 191,257	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

NPI:  
1932286671

OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	(103,312)							
005	2	Plant Operations and Maintenance - Fringe Benefits	(104)	(104)						
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(41,663)				(13,060)			
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(210)	(210)						
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	3,751							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	37,474	37,474						
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(129)	(129)						
060	3	Laundry and Linen - Agency Staff	(11,412)							
060	4	Laundry and Linen - Other - Nonlabor	11,412							
065	1	Dietary - Salaries and Wages	(30,342)							
065	2	Dietary - Fringe Benefits	(464)	(464)						
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(8,044)							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	(18,248)							
080	4	Physical Therapy - Other - Nonlabor	18,248							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	(12,956)							
082	4	Occupational Therapy - Other - Nonlabor	12,956							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	(4,693)							







Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 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 16	AUDIT ADJ 17	AUDIT ADJ 18
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor							(602)	(11,880)	(16,121)
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals	3,751								
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest - Property, Plant, and Equipment									
055	4	Interest - Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff				(11,412)					
060	4	Laundry and Linen - Other - Nonlabor				11,412					
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor			18,873		(22,328)				
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff				(18,248)					
080	4	Physical Therapy - Other - Nonlabor				18,248					
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff				(12,956)					
082	4	Occupational Therapy - Other - Nonlabor				12,956					
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff				(4,693)					















## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932286671

OSHPD Facility No:  
206190082

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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## SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 3,113,626	\$ 189.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 325,032	\$ 19.78
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 905,510	\$ 55.12
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 301,783	\$ 18.37
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 19,128	\$ 1.16
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 19,353	\$ 1.18
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 50,899	\$ 3.10
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 318,528	\$ 19.39
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 529,089	\$ 32.20
11	Cost of Routine Service/Audited Total Routine Costs	\$ 6,948,279	\$ 5,582,949	\$ 339.82
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 422.93	\$ 339.82	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 1,140,950	\$ 69.45
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 18,091	\$ 1.10
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 136,986	\$ 8.34
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 19,443	\$ 1.18
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,232	\$ 0.08
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 5,462	\$ 0.33
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 14,366	\$ 0.87
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 89,904	\$ 5.47
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 149,334	\$ 9.09
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 416,115	\$ 1,575,769	\$ 95.91
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 25.33	\$ 95.91	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 4,254,576	\$ 258.97 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 343,123	\$ 20.89 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 1,042,496	\$ 63.45 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 321,227	\$ 19.55 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 20,361	\$ 1.24 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 24,816	\$ 1.51 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 65,264	\$ 3.97 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 408,432	\$ 24.86 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 678,423	\$ 41.29 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 7,364,394	\$ 7,158,718	\$ 435.74 *
36	Total Patient Days (Adj )	16,429	16,429	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 448.26	\$ 435.74	
38	Medi-Cal Overpayments (Adj )	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

## GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 40)		48	
42	Total Licensed Nursing Facility Beds (Adj )	201	153	
43	Total Licensed Capacity (All levels) (Adj )	201	201	
44	Total Medi-Cal Subacute Care Patient Days	13,994	13,994	

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj )	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 321,227	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 321,227	

## VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 39)	AUDITED TOTAL DAYS (Adj 32)	AUDITED MEDI-CAL DAYS (Adj 35)	
48	Ventilator (Equipment Cost Only)	\$ 103,258	6,648	5,663
49	Nonventilator	N/A	9,781	8,331
50	TOTAL	\$ N/A	16,429	13,994

\* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932286671

OSHPD Facility Number:  
206190082

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 36)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 37, 38)	SUBACUTE CARE ANCILLARY COST *
<b>PATIENT SUPPLIES</b>						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	1,893				1,114
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	170,059				100,069
4	Cost of Capital Related (Sch. 5, Ln. 75)	840				494
5	Property Taxes (Sch. 5, Ln. 75)	53				31
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	717				422
7	Professional Liability Insurance (Sch. 6, Ln. 75)	1,886				1,110
8	Quality Assurance Fees (Sch. 6, Ln. 75)	11,802				6,945
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	19,603				11,535
11	Total Patient Supplies Ancillary Service	\$ 206,852	\$ 1,283,581	0.161153	\$ 755,309	\$ 121,720

<b>SPECIALIZED SUPPORT SURFACES</b>						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

<b>PHYSICAL THERAPY</b>						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 503,110				\$ 53,136
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	19,084				2,016
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	37,489				3,959
26	Cost of Capital Related (Sch. 5, Ln. 80)	47,032				4,967
27	Property Taxes (Sch. 5, Ln. 80)	2,981				315
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	2,529				267
29	Professional Liability Insurance (Sch. 6, Ln. 80)	6,652				703
30	Quality Assurance Fees (Sch. 6, Ln. 80)	41,630				4,397
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	69,149				7,303
33	Total Physical Therapy Ancillary Service	\$ 729,655	\$ 1,722,119	0.423696	\$ 181,883	\$ 77,063

<b>RESPIRATORY THERAPY</b>						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
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OSHPD Facility Number:  
206190082

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 36)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 37, 38)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 357,215				\$ 39,198
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	17,396				1,909
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	31,733				3,482
48	Cost of Capital Related (Sch. 5, Ln. 82)	46,283				5,079
49	Property Taxes (Sch. 5, Ln. 82)	2,934				322
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,890				207
51	Professional Liability Insurance (Sch. 6, Ln. 82)	4,970				545
52	Quality Assurance Fees (Sch. 6, Ln. 82)	31,105				3,413
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	51,667				5,670
55	Total Occupational Therapy Ancillary Service	\$ 545,194	\$ 1,322,832	0.412141	\$ 145,156	\$ 59,825

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 129,385				\$ 32,720
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,657				672
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	6,647				1,681
59	Cost of Capital Related (Sch. 5, Ln. 83)	4,551				1,151
60	Property Taxes (Sch. 5, Ln. 83)	288				73
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	595				151
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,566				396
63	Quality Assurance Fees (Sch. 6, Ln. 83)	9,800				2,478
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	16,278				4,117
66	Total Speech Pathology Ancillary Service	\$ 171,767	\$ 443,041	0.387701	\$ 112,041	\$ 43,438

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,889				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	349,471				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	1,725				0
71	Property Taxes (Sch. 5, Ln. 85)	109				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,474				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	3,875				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	24,252				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	40,284				0
77	Total Pharmacy Ancillary Service	\$ 425,081	\$ 2,631,657	0.161526	\$ 0	\$ 0

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	741				163
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	66,582				14,679
81	Cost of Capital Related (Sch. 5, Ln. 90)	329				72
82	Property Taxes (Sch. 5, Ln. 90)	21				5
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	281				62
84	Professional Liability Insurance (Sch. 6, Ln. 90)	738				163
85	Quality Assurance Fees (Sch. 6, Ln. 90)	4,621				1,019
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	7,675				1,692
88	Total Laboratory Ancillary Service	\$ 80,987	\$ 547,247	0.147990	\$ 120,650	\$ 17,855

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1932286671

OSHPD Facility Number:  
206190082

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 36)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 37, 38)	SUBACUTE CARE ANCILLARY COST *
<b>HOME HEALTH SERVICES</b>						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

<b>OTHER ANCILLARY SERVICES</b>						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	664				100
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	59,697				8,964
103	Cost of Capital Related (Sch. 5, Ln. 100)	295				44
104	Property Taxes (Sch. 5, Ln. 100)	19				3
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	252				38
106	Professional Liability Insurance (Sch. 6, Ln. 100)	662				99
107	Quality Assurance Fees (Sch. 6, Ln. 100)	4,143				622
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	6,881				1,033
110	Total Other Ancillary Service	\$ 72,612	\$ 360,332	0.201515	\$ 54,112	\$ 10,904

<b>SUBACUTE CARE ANCILLARY SERVICES</b>						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 1,015,896
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					12,118
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					4,151
114	Cost of Capital Related (Sch. 5, Ln. 101)					7,636
115	Property Taxes (Sch. 5, Ln. 101)					484
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					4,316
117	Professional Liability Insurance (Sch. 6, Ln. 101)					11,350
118	Quality Assurance Fees (Sch. 6, Ln. 101)					71,030
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					117,984
121	Total Subacute Ancillary Service					\$ 1,244,964

<b>TOTAL COST OF ANCILLARY SERVICES</b>						
122	Cost of Direct Care - Labor					\$ 1,140,950
123	Cost of Indirect Care - Labor					18,091
124	Cost of Direct and Indirect Nonlabor					136,986
125	Cost of Capital Related					19,443
126	Property Taxes					1,232
127	CDPH Licensing Fees					5,462
128	Professional Liability Insurance					14,366
129	Quality Assurance Fees					89,904
130	Caregiver Training					0
131	Cost of Administration					149,334
132	Total Cost of Subacute Care Ancillary Services					\$ 1,575,769

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		NPI		Adjustments
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1932286671		41
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$191,257	\$191,257	

Provider Name							Fiscal Period	NPI	Adjustments	
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932286671	41	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,070,067	(\$37,474)	\$1,032,593 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To reclassify amortization of loan fees 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	0	37,474	37,474
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,032,593	\$8,689	\$1,041,282 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	22,422	(104)	22,318
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	45,321	(210)	45,111
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	27,982	(129)	27,853
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	100,344	(464)	99,880
	10.5	101	2	8A-1	101	2	Subacute Care Ancillary Services - Fringe Benefits	186,134	(861)	185,273
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	726,638	(3,360)	723,278 *
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	538,588	(2,490)	536,098
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	41,137	(190)	40,947
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	26,556	(123)	26,433
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	108,777	(503)	108,274 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	25,487	(118)	25,369
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To reclassify various fringe benefits expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	29,679	(137)	29,542
4	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$170,770	(\$5,456)	\$165,314 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify surplus lines taxes and stamping fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	* 1,041,282	5,456	1,046,738 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932286671		41	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	168	4	8A-1	168	4	Professional Liability Insurance	*	\$165,314	(\$6,931)	\$158,383
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,046,738	6,931	1,053,669 *
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		\$46,454	\$13,060	\$59,514
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		485,637	(13,060)	472,577 *
							To reclassify durable medical equipment expenses from plant operations to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51321, 51511(b), and 51511(c)				
7	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		\$3,342,408	(\$29,010)	\$3,313,398 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		660,587	29,010	689,597 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	723,278	(6,471)	716,807
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	108,274	6,471	114,745
							To reclassify Central Supply Clerk salaries, wages, and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		\$304,663	(\$12,952)	\$291,711 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,053,669	12,952	1,066,621 *
							To reclassify pharmacy consultant fees to the administration 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	NPI		Adjustments	
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932286671		41	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$291,711	(\$65,200)	\$226,511 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,066,621	65,200	1,131,821 *
							To reclassify utilization review costs, medical director fees, and quality assurance review expenses to the Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				
10	10.5	035	4	8A-1	035	4	Leases and Rentals		\$1,251,937	\$3,751	\$1,255,688
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	226,511	(3,751)	222,760 *
							To reclassify oxygen rental expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
11	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		\$285,050	\$63,352	\$348,402
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	222,760	(63,352)	159,408 *
							To reclassify legend drugs and IV 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				
12	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		\$177,583	\$18,873	\$196,456 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	159,408	(18,873)	140,535 *
							To reclassify IV supply and other supply costs 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	NPI		Adjustments	
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932286671		41	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
13	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$11,412	(\$11,412)	\$0	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	46,408	11,412	57,820	
	10.5	080	3	8A-1	080	3	Physical Therapy - Agency Staff	521,358	(18,248)	503,110	
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	0	18,248	18,248	
	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff	370,171	(12,956)	357,215	
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	12,956	12,956	
	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff	134,078	(4,693)	129,385	
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	0	4,693	4,693	
							To reclassify the nonlabor portion of agency costs to the appropriate cost centers. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
14	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$196,456	(\$22,328)	\$174,128 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	723,357	22,328	745,685 *	
							To reclassify enteral costs 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				
15	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$140,535	\$30,548	\$171,083 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 745,685	(30,548)	715,137 *	
							To reclassify enteral costs 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	NPI	Adjustments		
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932286671	41		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
16	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expense not related to the facility's patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$472,577	(\$602)	\$471,975 *
17	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	*	\$471,975	(\$11,880)	\$460,095 *
18	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate plant operations and maintenance expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$460,095	(\$16,121)	\$443,974
19	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor To adjust patient supplies expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$174,128	(\$4,589)	\$169,539
20	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate resident expenses not included in the routine rate. CCR, Title 22, Section 51511(c)	*	\$1,131,821	(\$2,729)	\$1,129,092 *
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust administration expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$1,129,092	(\$378)	\$1,128,714 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932286671	41		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
22	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administration expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$1,128,714	(\$11,145)	\$1,117,569 *
23	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate duplicated consultant service cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$171,083	(\$1,147)	\$169,936
24	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To adjust the enteral costs to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$715,137	(\$1,350)	\$713,787 *
25	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To eliminate duplicate oxygen rental costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$713,787	(\$3,751)	\$710,036 *
26	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To adjust the subacute medical supply costs to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$710,036	\$3,751	\$713,787

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932286671	41	
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>ADJUSTMENT TO REPORTED COSTS</b>										
27	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$203,372	(\$103,312)	\$100,060
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	478,127	(30,342)	447,785
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 3,313,398	(99,783)	3,213,615
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 689,597	(175,171)	514,426
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,117,569	(108,506)	1,009,063
To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 29, 2012 and February 28, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1932286671	41	
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>										
28	10.7	010	1,2	7	010	Housekeeping (Square Feet)	366	69	435	
	10.7	075	1,2,3	7	075	Patient Supplies	28	(28)	0	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	16,114	(174)	15,940	
	10.7	125	1,2,3	7	125	Subacute Care	5,252	14	5,266	
	10.7	165	1,2,3	7	165	Administration	1,237	119	1,356	
	10.7	175	3	7	N/A	Total Square Footage	32,103	(69)	32,034	
To adjust square footage statistics to agree with audited square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
29	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	504,540	(90)	504,450	
	10.7	175	4	7	N/A	Total Laundry Statistics	663,860	(90)	663,770	
To adjust 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										
30	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	151,362	(27)	151,335	
	10.7	125	5	7	125	Subacute Care	32,199	(5,403)	26,796	
	10.7	175	5	7	N/A	Total Meals Served	183,561	(5,430)	178,131	
To adjust meal 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										

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<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
31	4.1	5	6	1	12	N/A	Total Patient Days - Skilled Nursing Care To adjust total skilled nursing care 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	51,220	(9)	51,211	
32	4.3	100	1	Subacute1	48	N/A	Total Subacute Days - Ventilator	5,199	1,449	6,648	
	4.3	115	1	Subacute1	49	N/A	Total Subacute Days - Non-Ventilator To reflect total subacute care patient days and to include total ventilator and nonventilator patient days in the subacute care schedule 1, lines 11, 48, and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-04-70150	11,230	(1,449)	9,781	
33	Not Reported			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	2	2	

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CALIFORNIA HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1932286671		41	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA</b>												
34	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: Report Date: August 21, 2013 Payment Period: January 01, 2012 through July 31, 2013 Service Period: January 01, 2012 through December 31, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	34,715	(26)	34,689		
35	4.3	100	2	Subacute 1	48	N/A	Medi-Cal Subacute Days - Ventilator	5,199	464	5,663		
	4.3	115	2	Subacute 1	49	N/A	Medi-Cal Subacute Days - Non-Ventilator	8,818	(487)	8,331		
	4.3	120	2	Subacute 1	44&50	N/A	Medi-Cal Subacute Care Patient Days - Total To reflect Medi-Cal ventilator , non-ventilator, and total Medi-Cal Subacute patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through July 31, 2013 Report Date: August 21, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-04-70150	14,017	(23)	13,994		

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Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENT TO REPORTED TOTAL ANCILLARY CHARGES</b>										
36	13	10	2	Subacute2	11	N/A	Total Patient Supplies Ancillary Services To adjust total patient supplies ancillary services to agree with provider's ancillary services entry journal report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$1,404,212	(\$120,631)	\$1,283,581

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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED TOTAL SUBACUTE ANCILLARY CHARGES</b>											
37	13	10	4	Subacute2	11	N/A	Subacute Patient Supplies Ancillary Services To adjust Subacute patient supplies ancillary services to agree with provider's ancillary services entry journal report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$859,289	(\$103,980)	\$755,309	
38	13	20	4	Subacute2	77	N/A	Subacute Pharmacy Ancillary Services To eliminate pharmacy charges due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b) CCR, Title 22, Section 51511.5	\$499,438	(\$499,438)	\$0	

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<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
39	Not Reported			Subacute 1	48	N/A	Ventilator (Equipment Cost Only) To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-04-70150	\$0	\$103,258	\$103,258	
40	Not Reported			Subacute 1	41	N/A	Contracted Number of Subacute Care Beds To adjust the reported number of beds to agree with the provider's subacute contract. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	0	48	48	
41	Not Reported				1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$6,848	\$6,848