

**REPORT
ON THE
RATE SETTING AUDIT
CHASE CARE CENTER
EL CAJON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1881767028
FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi
Auditor: Tina Ho**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 17, 2014

Gretta Bernabe, Controller
JPH Consulting, Inc.
1101 Crenshaw Boulevard
Los Angeles, CA 90019

CHASE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1881767028
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. 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, 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, 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 \$427,108, which resulted from Medi-Cal overpayments

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

Gretta Bernabe
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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:

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
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.

Gretta Bernabe
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If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility No.:
206370717

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	\$ 4,871,612	\$ 78.06
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,212,406	\$ 19.43
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,734,612	\$ 27.80
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 571,327	\$ 9.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 80,910	\$ 1.30
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 31,104	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 81,264	\$ 1.30
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 660,200	\$ 10.58
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 775,578	\$ 12.43
11	Cost of Routine Service/Audited Total Costs	\$ 10,469,040	\$ 10,019,014	\$ 160.54
12	Total Patient Days (Adj 26)	62,376	62,407	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 167.84	\$ 160.54	
14	Overpayments (Adjs 36-39)	\$ 0	\$ (376,297)	
15	Medi-Cal Days (Adj 27)	49,167	44,994	
16	Medi-Cal Managed Care Days (Adj 28)		81	
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	\$ 3,770,452	\$ 231.94
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 302,135	\$ 18.59
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 825,557	\$ 50.78
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 119,954	\$ 7.38
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 16,988	\$ 1.05
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 18,488	\$ 1.14
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 48,303	\$ 2.97
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 392,423	\$ 24.14
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	\$ 461,004	\$ 28.36
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 5,442,815	\$ 5,955,305	\$ 366.35
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	16,256	16,256	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 334.82	\$ 366.35	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (50,811)	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility No.:
206370717

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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility No.:
206370717

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	\$ 186,199	\$ 186,199		
160	Activities	143,986		\$ 143,986	
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	346,389	0	0	346,389 ***
081	Respiratory Therapy	894,689	0	0	894,689 ***
082	Occupational Therapy	119,634	0	0	119,634 ***
083	Speech Pathology	35,182	0	0	35,182 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0 ***
	ROUTINE SERVICES				
105	Skilled Nursing Care	4,661,401	118,543	91,668	4,871,612 *
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	2,688,065	67,656	52,318	2,808,039 **
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	\$ 9,075,545	\$ 186,199	\$ 143,986	\$ 9,075,545

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CHASE CARE CENTER

NPI:
1881767028

OSHPD Facility Number:
206370717

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 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	\$ 305,565	\$ 305,565										
010	Housekeeping	206,557	0	\$ 206,557									
060	Laundry and Linen	219,104	8,247	5,575	\$ 232,926								
065	Dietary	624,908	66,328	44,836	0	\$ 736,072							
155	Social Services	N/A	1,141	771	0	0	\$ 1,912						
160	Activities	N/A	3,367	2,276	0	0	0	\$ 5,643					
165	Administration	N/A	2,139	1,446	0	0	0	0		\$ 3,585	\$ 3,585		
166	Medical Records	114,111	0	0	0	0	0	0		114,111		\$ 114,111	
170	Inservice Education - Nursing	84,675	8,366	5,655	0	0	0	0	\$ 98,697				
ANCILLARY SERVICES													
075	Patient Supplies		2,694	1,821	0	0	0	0	0	4,515	24	763	\$ 5,301
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	29	920	948
080	Physical Therapy		9,269	6,266	0	0	0	0	0	15,535	101	3,206	18,842
081	Respiratory Therapy		0	0	0	0	0	0	0	0	247	7,875	8,122
082	Occupational Therapy		8,873	5,998	0	0	0	0	0	14,871	44	1,393	16,309
083	Speech Pathology		0	0	0	0	0	0	0	0	9	278	287
085	Pharmacy		198	134	0	0	0	0	0	332	73	2,319	2,724
090	Laboratory		0	0	0	0	0	0	0	0	13	420	433
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	12	374	386
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		165,383	111,796	184,791	614,344	1,217	3,593	62,835	1,143,960	2,085	66,361	1,212,406
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		27,277	18,439	48,135	121,728	695	2,050	35,862	254,187	943	30,023	285,153
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		2,282	1,542	0	0	0	0	0	3,824	6	180	4,010
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,554,920	\$ 305,565	\$ 206,557	\$ 232,926	\$ 736,072	\$ 1,912	\$ 5,643	\$ 98,697	\$ 1,437,224	\$ 3,585	\$ 114,111	\$ 1,554,920

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CHASE CARE CENTER

NPI:
1881767028

OSHPD Facility Number:
206370717

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 501,232	\$ 501,232										
010	Housekeeping	95,830	0	\$ 95,830									
060	Laundry and Linen	48,537	13,529	2,587	\$ 64,652								
065	Dietary	514,187	108,800	20,801	0	\$ 643,789							
155	Social Services	257	1,871	358	0	0	\$ 2,486						
160	Activities	6,742	5,523	1,056	0	0	0	\$ 13,321					
165	Administration	N/A	3,509	671	0	0	0	0		\$ 4,180	\$ 4,180		
166	Medical Records	1,850	0	0	0	0	0	0		1,850		\$ 1,850	
170	Inservice Education - Nursing	0	13,723	2,624	0	0	0	0	\$ 16,347				
ANCILLARY SERVICES													
075	Patient Supplies	79,307	4,419	845	0	0	0	0	0	84,570	28	12	\$ 84,611
077	Specialized Support Surfaces	116,339	0	0	0	0	0	0	0	116,339	34	15	116,388
080	Physical Therapy	0	15,205	2,907	0	0	0	0	0	18,112	117	52	18,281
081	Respiratory Therapy	101,563	0	0	0	0	0	0	0	101,563	288	128	101,979
082	Occupational Therapy	0	14,555	2,783	0	0	0	0	0	17,338	51	23	17,412
083	Speech Pathology	0	0	0	0	0	0	0	0	0	10	5	15
085	Pharmacy	292,103	325	62	0	0	0	0	0	292,490	85	38	292,613
090	Laboratory	53,077	0	0	0	0	0	0	0	53,077	15	7	53,099
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	47,298	0	0	0	0	0	0	0	47,298	14	6	47,318
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	798,869	271,286	51,867	51,291	537,322	1,583	8,481	10,407	1,731,106	2,431	1,076	1,734,612
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	428,285	44,744	8,555	13,361	106,467	903	4,840	5,940	613,095	1,100	487	614,681
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	8,234	3,743	716	0	0	0	0	0	12,692	7	3	12,702
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,093,710	\$ 501,232	\$ 95,830	\$ 64,652	\$ 643,789	\$ 2,486	\$ 13,321	\$ 16,347	\$ 3,087,680	\$ 4,180	\$ 1,850	\$ 3,093,710

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

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)	\$ 737,469	88%							
	Property Tax (line 40)	104,439	12%	\$ 841,908						
005	Plant Operations and Maintenance			37,998	\$ 37,998					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			21,698	1,026	0	\$ 22,724			
065	Dietary			174,501	8,248	0	0	\$ 182,749		
155	Social Services			3,001	142	0	0	0	\$ 3,143	
160	Activities			8,858	419	0	0	0	0	\$ 9,277
165	Administration			5,628	266	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			22,011	1,040	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			7,087	335	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			24,387	1,153	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			23,345	1,103	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			521	25	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			435,107	20,566	0	18,028	152,527	2,001	5,906
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			71,764	3,392	0	4,696	30,222	1,142	3,371
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			6,003	284	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 841,908	100%	\$ 841,908	\$ 37,998	\$ 0	\$ 22,724	\$ 182,749	\$ 3,143	\$ 9,277

* (To Schedule 1)

** (To Subacute Care Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

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 88% Of Total	Property Tax 12% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 737,469	88%							
	Property Tax (line 40)	104,439	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,894	\$ 5,894				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 23,051						
ANCILLARY SERVICES										
075	Patient Supplies			0	7,422	39	0	\$ 7,461	\$ 6,536	\$ 926 ***
077	Specialized Support Surfaces			0	0	47	0	47	42	6 ***
080	Physical Therapy			0	25,539	166	0	25,705	22,516	3,189 ***
081	Respiratory Therapy			0	0	407	0	407	356	50 ***
082	Occupational Therapy			0	24,448	72	0	24,520	21,478	3,042 ***
083	Speech Pathology			0	0	14	0	14	13	2 ***
085	Pharmacy			0	546	120	0	665	583	83 ***
090	Laboratory			0	0	22	0	22	19	3 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	19	0	19	17	2 ***
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			14,675	648,810	3,427	0	652,237	571,327	80,910 *
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			8,376	122,963	1,551	0	124,513	109,067	15,446 **
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	6,287	9	0	6,296	5,515	781
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 841,908	100%	\$ 23,051	\$ 836,014	\$ 5,894	\$ 0	\$ 841,908	\$ 737,469	\$ 104,439

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CHASE CARE CENTER

NPI:
1881767028

OSHPD Facility Number:
206370717

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. 50% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 17,836												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,315,810												
	Total Costs Allocable as Administration	1,333,646	50%											
167	CDPH Licensing Fees	53,485	2%											
168	Professional Liability Insurance	139,737	5%											
169	Quality Assurance Fees	1,135,247	43%											
174	Caregiver Training	0	0%											
	Total	2,662,115	100%						\$ 2,662,115					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 4,515	\$ 84,570	\$ 7,422	\$ 96,507	17,796	\$ 8,915	\$ 358	\$ 934	\$ 7,589	\$ 0
077	Specialized Support Surfaces			0	0	116,339	0	116,339	21,453	10,747	431	1,126	9,149	0
080	Physical Therapy			346,389	15,535	18,112	25,539	405,576	74,789	37,467	1,503	3,926	31,893	0
081	Respiratory Therapy			894,689	0	101,563	0	996,252	183,711	92,034	3,691	9,643	78,343	0
082	Occupational Therapy			119,634	14,871	17,338	24,448	176,291	32,509	16,286	653	1,706	13,863	0
083	Speech Pathology			35,182	0	0	0	35,182	6,488	3,250	130	341	2,767	0
085	Pharmacy			0	332	292,490	546	293,368	54,098	27,101	1,087	2,840	23,070	0
090	Laboratory			0	0	53,077	0	53,077	9,788	4,903	197	514	4,174	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	47,298	0	47,298	8,722	4,369	175	458	3,719	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			4,871,612	1,143,960	1,731,106	648,810	8,395,488	1,548,146	775,578	31,104	81,264	660,200	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			2,808,039	254,187	613,095	122,963	3,798,283	700,412	350,887	14,072	36,765	298,687	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	3,824	12,692	6,287	22,803	4,205	2,107	84	221	1,793	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,662,115		\$ 9,075,545	\$ 1,437,224	\$ 3,087,680	\$ 836,014	\$ 14,436,464	\$ 2,662,115					
	Total Administrative Costs							\$ 2,662,115		\$ 1,333,646	\$ 53,485	\$ 139,737	\$ 1,135,247	\$ 0
	Unit Cost Multiplier							0.18440216						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 117,696	\$ 6,030	\$ 5,894	\$ 129,620						
	TOTAL FACILITY COSTS							\$ 17,228,198						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
CHASE CARE CENTER

NPI:
1881767028

OSHPD Facility Number:
206370717

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 23)	Plant Ops (SQ FT) 5 (Adj 23)	Hskpng (SQ FT) 10 (Adj 23)	Laundry (LBS) 60 (Adj 24)	Dietary (MEALS) 65 (Adj 25)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,823									
010	Housekeeping										
060	Laundry and Linen	1,041	1,041	1,041							
065	Dietary	8,372	8,372	8,372							
155	Social Services	144	144	144							
160	Activities	425	425	425							
165	Administration	270	270	270							
166	Medical Records										
170	Inservice Education - Nursing	1,056	1,056	1,056							
	ANCILLARY SERVICES										
075	Patient Supplies	340	340	340						96,507	96,507
077	Specialized Support Surfaces									116,339	116,339
080	Physical Therapy	1,170	1,170	1,170						405,576	405,576
081	Respiratory Therapy									996,252	996,252
082	Occupational Therapy	1,120	1,120	1,120						176,291	176,291
083	Speech Pathology									35,182	35,182
085	Pharmacy	25	25	25						293,368	293,368
090	Laboratory									53,077	53,077
095	Home Health Services									0	0
100	Other Ancillary Services									47,298	47,298
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	20,875	20,875	20,875	1,478,901	181,505	5,460,270	5,460,270	5,460,270	8,395,488	8,395,488
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	3,443	3,443	3,443	385,229	35,964	3,116,350	3,116,350	3,116,350	3,798,283	3,798,283
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	288	288	288						22,803	22,803
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	40,392	38,569	38,569	1,864,130	217,469	8,576,620	8,576,620	8,576,620	14,436,464	14,436,464
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 186,199 0.021710068	\$ 143,986 0.016788199			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 305,565 7.92255438	\$ 206,557 5.35551868	\$ 232,926 0.12495184	\$ 736,072 3.38472163	\$ 1,912 0.00022294	\$ 5,643 0.00065797	\$ 98,697 0.01150764	\$ 3,585 0.00024834	\$ 114,111 0.00790436
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 501,232 12.99572195	\$ 95,830 2.48463792	\$ 64,652 0.03468216	\$ 643,789 2.96036940	\$ 2,486 0.00028988	\$ 13,321 0.00155319	\$ 16,347 0.00190603	\$ 4,180 0.00028952	\$ 1,850 0.00012815
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 841,908 20.84343434	\$ 37,998 0.98518450	\$ - 0.00000000	\$ 22,724 0.01218992	\$ 182,749 0.84034597	\$ 3,143 0.00036650	\$ 9,277 0.00108168	\$ 23,051 0.00268766	\$ 5,894 0.00040825	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

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	\$ 237,773	\$ 0	\$ 237,773	(Sch 3)
005	.20-.39	Fringe Benefits	6200	67,792	0	67,792	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	506,208	(4,976)	501,232	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 811,773	\$ (4,976)	\$ 806,797	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 161,111	\$ 0	\$ 161,111	(Sch 3)
010	.20-.39	Fringe Benefits	6300	45,255	191	45,446	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	96,021	(191)	95,830	(Sch 4)
010		Housekeeping - Total	6300	\$ 302,387	\$ 0	\$ 302,387	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 143,034	\$ 143,034	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,888	0	4,888	(Sch 5)
025		Depreciation: Equipment	7140	46,489	0	46,489	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	9,204	(9,204)	0	(Sch 5)
035		Leases and Rentals	7200	1,110,000	(1,028,723)	81,277	(Sch 5)
040		Property Taxes	7300	104,439	0	104,439	(Sch 5)
045		Property Insurance	7400	17,836	0	17,836	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		461,781	461,781	(Sch 5)
055		Interest - Other	7600	86,369	(86,369)	0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,493,385	\$ (524,457)	\$ 1,968,928	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 165,934	\$ 0	\$ 165,934	(Sch 3)
060	.20-.39	Fringe Benefits	6400	53,170	0	53,170	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	58,974	(10,437)	48,537	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 278,078	\$ (10,437)	\$ 267,641	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 484,709	\$ 0	\$ 484,709	(Sch 3)
065	.20-.39	Fringe Benefits	6500	139,311	888	140,199	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	516,312	(2,125)	514,187	(Sch 4)
065		Dietary - Total	6500	\$ 1,140,332	\$ (1,237)	\$ 1,139,095	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	844,650	(765,343)	79,307	(Sch 4)
075		Patient Supplies - Total	8100	\$ 844,650	\$ (765,343)	\$ 79,307	
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	144,332	(27,993)	116,339	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 144,332	\$ (27,993)	\$ 116,339	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

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		346,389	346,389	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	346,389	(346,389)	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 346,389	\$ 0	\$ 346,389	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 712,743	\$ 0	\$ 712,743	(Sch 2)
081	.20-.39	Fringe Benefits	8220	181,946	0	181,946	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	106,273	(4,710)	101,563	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,000,962	\$ (4,710)	\$ 996,252	
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		119,634	119,634	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	119,634	(119,634)	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 119,634	\$ 0	\$ 119,634	
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		35,182	35,182	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	35,182	(35,182)	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 35,182	\$ 0	\$ 35,182	
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	292,103	0	292,103	(Sch 4)
085		Pharmacy - Total	8300	\$ 292,103	\$ 0	\$ 292,103	
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	53,077	0	53,077	(Sch 4)
090		Laboratory - Total	8400	\$ 53,077	\$ 0	\$ 53,077	
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	47,298	0	47,298	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 47,298	\$ 0	\$ 47,298	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,883,627	\$ (798,046)	\$ 2,085,581	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,548,346	\$ 0	\$ 3,548,346	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,111,614	1,441	1,113,055	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	337,362	461,507	798,869	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,997,322	\$ 462,948	\$ 5,460,270	
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	\$ 2,197,514	\$ 0	\$ 2,197,514	(Sch 2)
125	.20-.39	Fringe Benefits	6150	306,864	183,687	490,551	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	391,540	36,745	428,285	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,895,918	\$ 220,432	\$ 3,116,350	
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:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

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	5,342	2,892	8,234
140		Beauty and Barber - Total	8900	\$ 5,342	\$ 2,892	\$ 8,234
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		\$ 7,898,582	\$ 686,272	\$ 8,584,854
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 143,339	\$ 0	\$ 143,339
155	.20-.39	Fringe Benefits	6600	42,860	0	42,860
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	257	0	257
155		Social Services - Total	6600	\$ 186,456	\$ 0	\$ 186,456

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

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	\$ 116,046	\$ 0	\$ 116,046	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,940	0	27,940	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,742	0	6,742	(Sch 4)
160		Activities - Total	6700	\$ 150,728	\$ 0	\$ 150,728	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 412,982	\$ (55,248)	\$ 357,734	(Sch 6)
165	.20-.39	Fringe Benefits	6900	159,272	(1,810)	157,462	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,211,833	(411,219)	800,614	(Sch 6)
165		Administration - Total	6900	\$ 1,784,087	\$ (468,277)	\$ 1,315,810	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 99,039	\$ 0	\$ 99,039	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,072	0	15,072	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,850	0	1,850	(Sch 4)
166		Medical Records - Total	6900	\$ 115,961	\$ 0	\$ 115,961	
167		CDPH Licensing Fees	6900	\$ 53,485	\$ 0	\$ 53,485	(Sch 6)
168		Professional Liability Insurance	6900	\$ 198,373	\$ (58,636)	\$ 139,737	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,135,247	\$ 0	\$ 1,135,247	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,171	\$ 0	\$ 65,171	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,504	0	19,504	(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	\$ 84,675	\$ 0	\$ 84,675	
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		\$ 3,709,012	\$ (526,913)	\$ 3,182,099	
200		Total		\$ 18,403,016	\$ (1,174,818)	\$ 17,228,198	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 238,511
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CHASE CARE CENTER

NPI:
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OSHPD Facility Number:
206370717

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

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	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	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(4,976)	(4,976)						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	191					191		
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	(191)					(191)		
015	4	Depreciation: Buildings and Improvements	143,034							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	(9,204)				(9,204)			
035	4	Leases and Rentals	(1,028,723)	81,277						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	461,781							
055	4	Interest - Other	(86,369)							(86,369)
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(10,437)	(10,437)						
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	888					888		
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(2,125)	(1,237)				(888)		
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	(765,343)					(765,343)		
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	(27,993)							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	346,389		346,389					
080	4	Physical Therapy - Other - Nonlabor	(346,389)		(346,389)					
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	(4,710)	(4,710)						
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	119,634		119,634					
082	4	Occupational Therapy - Other - Nonlabor	(119,634)		(119,634)					

Provider Name:
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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.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	1	0								
083	2	0								
083	3	35,182			35,182					
083	4	(35,182)			(35,182)					
085	1	0								
085	2	0								
085	3	0								
085	4	0								
090	1	0								
090	2	0								
090	3	0								
090	4	0								
095	1	0								
095	2	0								
095	3	0								
095	4	0								
100	1	0								
100	2	0								
100	3	0								
100	4	0								
101	1	0								
101	2	0								
101	3	0								
101	4	0								
102	1	0								
102	2	0								
102	3	0								
102	4	0								
105	1	0								
105	2	1,441						1,441		
105	3	0								
105	4	461,507	(19,695)	(21,750)		(5,768)		529,988		
110	1	0								
110	2	0								
110	3	0								
110	4	0								
115	1	0								
115	2	0								
115	3	0								
115	4	0								
120	1	0								
120	2	0								
120	3	0								
120	4	0								
125	1	0								
125	2	183,687						183,687		

Provider Name:
CHASE CARE CENTER

NPI:
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OSHPD Facility Number:
206370717

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

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	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	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(58,636)							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$1,174,818)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(64,506)</u>	<u>(86,369)</u>
			(To Sch 8)							

Provider Name:
CHASE CARE CENTER

NPI:
1881767028

OSHPD Facility Number:
206370717

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
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>(27,993)</u>	<u>(16,340)</u>	<u>(4,928)</u>	<u>2,892</u>	<u>(1,110,000)</u>	<u>604,815</u>	<u>(6,963)</u>	<u>(8,625)</u>	<u>(28,126)</u>

Provider Name:
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NPI:
1881767028

OSHPD Facility Number:
206370717

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

Line No.	Sub No.	Description	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ				
167	4	CDPH Licensing Fees									
168	4	Professional Liability Insurance				(58,636)					
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(5,455)	(226,203)	(138,381)	(58,636)	0	0	0	0	0

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility No:
206370717

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	\$ 2,808,039	\$ 172.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 285,153	\$ 17.54
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 614,681	\$ 37.81
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 109,067	\$ 6.71
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 15,446	\$ 0.95
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 14,072	\$ 0.87
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 36,765	\$ 2.26
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 298,687	\$ 18.37
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 350,887	\$ 21.59
11	Cost of Routine Service/Audited Total Routine Costs	\$ 4,197,462	\$ 4,532,798	\$ 278.84
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 258.21	\$ 278.84	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 962,413	\$ 59.20
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 16,982	\$ 1.04
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 210,876	\$ 12.97
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 10,887	\$ 0.67
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,542	\$ 0.09
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 4,416	\$ 0.27
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 11,538	\$ 0.71
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 93,736	\$ 5.77
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	\$ 110,117	\$ 6.77
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,245,353	\$ 1,422,507	\$ 87.51
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 76.61	\$ 87.51	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 3,770,452	\$ 231.94 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 302,135	\$ 18.59 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 825,557	\$ 50.78 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 119,954	\$ 7.38 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 16,988	\$ 1.05 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 18,488	\$ 1.14 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 48,303	\$ 2.97 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 392,423	\$ 24.14 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 461,004	\$ 28.36 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 5,442,815	\$ 5,955,305	\$ 366.35 *
36	Total Patient Days (Adj)	16,256	16,256	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 334.82	\$ 366.35	
38	Medi-Cal Overpayments (Adj 39)	\$ 0	\$ (2,990)	
39	Medi-Cal Credit Balances (Adj 36)	\$ 0	\$ (47,821)	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (50,811)	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 40)		59	
42	Total Licensed Nursing Facility Beds (Adj) (Note 1)	240	240	
43	Total Licensed Capacity (All levels) (Adj) (Note 1)	240	240	
44	Total Medi-Cal Subacute Care Patient Days (Adj 29)	13,237	13,299	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 119,954	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 119,954	

		AUDITED COSTS (Adj 41)	AUDITED TOTAL DAYS (Adj 31)	AUDITED MEDI-CAL DAYS (Adj 30)
48	Ventilator (Equipment Cost Only)	\$ 2,847	5,849	4,785
49	Nonventilator	\$ N/A	10,407	8,514
50	TOTAL	\$ N/A	16,256	13,299

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 32-35)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	5,301				3,939
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	84,611				62,875
4	Cost of Capital Related (Sch. 5, Ln. 75)	6,536				4,857
5	Property Taxes (Sch. 5, Ln. 75)	926				688
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	358				266
7	Professional Liability Insurance (Sch. 6, Ln. 75)	934				694
8	Quality Assurance Fees (Sch. 6, Ln. 75)	7,589				5,639
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	8,915				6,625
11	Total Patient Supplies Ancillary Service	\$ 115,169	\$ 697,900	0.165022	\$ 518,618	\$ 85,583

SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	948				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	116,388				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	42				0
16	Property Taxes (Sch. 5, Ln. 77)	6				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	431				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	1,126				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	9,149				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	10,747				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 138,837	\$ 232,706	0.596619	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 346,389				\$ 42,834
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	18,842				2,330
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	18,281				2,261
26	Cost of Capital Related (Sch. 5, Ln. 80)	22,516				2,784
27	Property Taxes (Sch. 5, Ln. 80)	3,189				394
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,503				186
29	Professional Liability Insurance (Sch. 6, Ln. 80)	3,926				485
30	Quality Assurance Fees (Sch. 6, Ln. 80)	31,893				3,944
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	37,467				4,633
33	Total Physical Therapy Ancillary Service	\$ 484,006	\$ 701,797	0.689667	\$ 86,783	\$ 59,851

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 894,689				\$ 890,628
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	8,122				8,085
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	101,979				101,516
37	Cost of Capital Related (Sch. 5, Ln. 81)	356				355
38	Property Taxes (Sch. 5, Ln. 81)	50				50
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	3,691				3,674
40	Professional Liability Insurance (Sch. 6, Ln. 81)	9,643				9,599
41	Quality Assurance Fees (Sch. 6, Ln. 81)	78,343				77,987
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	92,034				91,616
44	Total Respiratory Ancillary Service	\$ 1,188,908	\$ 2,206,837	0.538738	\$ 2,196,823	\$ 1,183,512

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 32-35)	SUBACUTE CARE ANCILLARY COST *
OCCUPATIONAL THERAPY						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 119,634				\$ 15,953
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	16,309				2,175
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	17,412				2,322
48	Cost of Capital Related (Sch. 5, Ln. 82)	21,478				2,864
49	Property Taxes (Sch. 5, Ln. 82)	3,042				406
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	653				87
51	Professional Liability Insurance (Sch. 6, Ln. 82)	1,706				228
52	Quality Assurance Fees (Sch. 6, Ln. 82)	13,863				1,849
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	16,286				2,172
55	Total Occupational Therapy Ancillary Service	\$ 210,383	\$ 243,501	0.863992	\$ 32,470	\$ 28,054

SPEECH PATHOLOGY						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 35,182				\$ 12,998
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	287				106
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	15				5
59	Cost of Capital Related (Sch. 5, Ln. 83)	13				5
60	Property Taxes (Sch. 5, Ln. 83)	2				1
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	130				48
62	Professional Liability Insurance (Sch. 6, Ln. 83)	341				126
63	Quality Assurance Fees (Sch. 6, Ln. 83)	2,767				1,022
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	3,250				1,201
66	Total Speech Pathology Ancillary Service	\$ 41,986	\$ 72,474	0.579318	\$ 26,776	\$ 15,512

PHARMACY						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,724				44
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	292,613				4,691
70	Cost of Capital Related (Sch. 5, Ln. 85)	583				9
71	Property Taxes (Sch. 5, Ln. 85)	83				1
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,087				17
73	Professional Liability Insurance (Sch. 6, Ln. 85)	2,840				46
74	Quality Assurance Fees (Sch. 6, Ln. 85)	23,070				370
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	27,101				434
77	Total Pharmacy Ancillary Service	\$ 350,099	\$ 729,659	0.479812	\$ 11,696	\$ 5,612

LABORATORY						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	433				171
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	53,099				21,041
81	Cost of Capital Related (Sch. 5, Ln. 90)	19				8
82	Property Taxes (Sch. 5, Ln. 90)	3				1
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	197				78
84	Professional Liability Insurance (Sch. 6, Ln. 90)	514				204
85	Quality Assurance Fees (Sch. 6, Ln. 90)	4,174				1,654
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	4,903				1,943
88	Total Laboratory Ancillary Service	\$ 63,341	\$ 114,427	0.553550	\$ 45,342	\$ 25,099

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CHASE CARE CENTER

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

NPI:
1881767028

OSHPD Facility Number:
206370717

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 32-35)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
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

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	386				132
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	47,318				16,166
103	Cost of Capital Related (Sch. 5, Ln. 100)	17				6
104	Property Taxes (Sch. 5, Ln. 100)	2				1
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	175				60
106	Professional Liability Insurance (Sch. 6, Ln. 100)	458				156
107	Quality Assurance Fees (Sch. 6, Ln. 100)	3,719				1,271
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	4,369				1,493
110	Total Other Ancillary Service	\$ 56,445	\$ 106,805	0.528482	\$ 36,489	\$ 19,284

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 962,413
123	Cost of Indirect Care - Labor					16,982
124	Cost of Direct and Indirect Nonlabor					210,876
125	Cost of Capital Related					10,887
126	Property Taxes					1,542
127	CDPH Licensing Fees					4,416
128	Professional Liability Insurance					11,538
129	Quality Assurance Fees					93,736
130	Caregiver Training					0
131	Cost of Administration					110,117
132	Total Cost of Subacute Care Ancillary Services					\$ 1,422,507

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1881767028		41
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						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$238,511	\$238,511

Provider Name							Fiscal Period	NPI	Adjustments		
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028	41		
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											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$506,208	(\$4,976)	\$501,232	
	10.5	035	4	8A-1	035	4	Leases and Rentals	1,110,000	81,277	1,191,277 *	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	58,974	(10,437)	48,537	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	516,312	(1,237)	515,075 *	
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	106,273	(4,710)	101,563	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	337,362	(19,695)	317,667 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,211,833	(40,222)	1,171,611 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$317,667	(\$21,750)	\$295,917 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	391,540	(19,250)	372,290 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,171,611	41,000	1,212,611 *	
							To reclassify medical director fees to the Administration cost center. 42 CFR 483.75(2)(i), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				
4	10.5	080	3	8A-1	080	3	Physical Therapy - Agency Staff	\$0	\$346,389	\$346,389	
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	346,389	(346,389)	0	
	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff	0	119,634	119,634	
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	119,634	(119,634)	0	
	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff	0	35,182	35,182	
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	35,182	(35,182)	0	
							To reclassify contracted therapy services expenses 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(b)(4)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028	41		
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					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$295,917	(\$5,768)	\$290,149 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	372,290	5,768	378,058 *
							To reclassify a portion of pharmacy consultant expense and other professional 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				
6	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other		\$9,204	(\$9,204)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,212,611	9,204	1,221,815 *
							To reverse the provider's reclassification of old capital related costs - movable equipment per the filed home office cost report for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028		41	
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					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	\$45,255	\$191	\$45,446	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	96,021	(191)	95,830	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	139,311	888	140,199	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 515,075	(888)	514,187	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	844,650	(765,343)	79,307	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,111,614	1,441	1,113,055	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 290,149	529,988	820,137 *	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	306,864	183,687	490,551	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 378,058	50,227	428,285	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	159,272	3,788	163,060 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,221,815	(3,788)	1,218,027 *	
							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				
8	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$412,982	(\$55,248)	\$357,734	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 163,060	(5,598)	157,462	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,218,027	(3,660)	1,214,367 *	
							To eliminate earnings and travel reimbursements for activities not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2136.2				
9	10.5	055	4	8A-1	055	4	Interest - Other	\$86,369	(\$86,369)	\$0	
							To eliminate interest expense not related to patient care. 42 CFR 413.9(c)(3) and 413.153 CMS Pub. 15-1, Sections 202.2 and 2102.3				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028	41		
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					
ADJUSTMENTS TO REPORTED COSTS											
10	10.5	077	4	8A-1	077	4	Specialized Support Surfaces To eliminate related party ventilator equipment rental expense 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)	\$144,332	(\$27,993)	\$116,339	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$820,137		
11							To eliminate oxygen expense not included in the skilled nursing routine rate. CCR, Title 22, 51511(c)		(\$16,340)		
12							To eliminate x-ray expense not included in the skilled nursing routine rate. CCR, Title 22, 51511(c)		<u>(4,928)</u> <u>(\$21,268)</u>	\$798,869	
13	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To reverse the provider's abatement of revenue against a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	\$5,342	\$2,892	\$8,234	
14	10.5	035	4	8A-1	035	4	Leases and Rentals To eliminate leases and rentals expenses paid to a related party. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.5, 2300 and 2304	*	\$1,191,277	(\$1,110,000)	\$81,277
15	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$0	\$143,034	\$143,034	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To include the cost of ownership in lieu of related party leases and rentals expenses. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.5, 2300 and 2304	0	461,781	461,781	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028		41
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				
ADJUSTMENTS TO REPORTED COSTS										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,214,367	
16							To eliminate public relations/marketing expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(\$6,963)
17							To eliminate prior years' licenses and taxes expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304			(8,625)
18							To eliminate state income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2B, 2300 and 2304			(28,126)
19							To reflect the proper accrual of licenses and taxes expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304			(5,455)
20							To eliminate tax penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1			(226,203)
21							To adjust reported home office costs to agree with the JPH Consulting, Inc. Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(138,381)</u> <u>(\$413,753)</u> \$800,614
22	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust professional liability insurance expense to agree with paid expenses applicable to the audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.7, 2162.8, 2162.9, 2300 and 2304		\$198,373	(\$58,636) \$139,737

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028		41
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				
ADJUSTMENTS TO REPORTED STATISTICS										
23	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	1,823	1,823	
	10.7	060	1-3	7	060	Laundry and Linen	0	1,041	1,041	
	10.7	065	1-3	7	065	Dietary	0	8,372	8,372	
	10.7	075	1-3	7	075	Patient Supplies	0	340	340	
	10.7	080	1-3	7	080	Physical Therapy	0	1,170	1,170	
	10.7	082	1-3	7	082	Occupational Therapy	0	1,120	1,120	
	10.7	085	1-3	7	085	Pharmacy	0	25	25	
	10.7	105	1-3	7	105	Skilled Nursing Care	0	20,875	20,875	
	10.7	125	1-3	7	125	Subacute Care	0	3,443	3,443	
	10.7	140	1-3	7	140	Beauty and Barber	0	288	288	
	10.7	155	1-3	7	155	Social Services	0	144	144	
	10.7	160	1-3	7	160	Activities	0	425	425	
	10.7	165	1-3	7	165	Administration	0	270	270	
	10.7	170	1-3	7	170	Inservice Education - Nursing	0	1,056	1,056	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	40,392	40,392	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	38,569	38,569	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	38,569	38,569	
To include square feet statistics per the prior year audited statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
24	10.7	105	4	7	105	Skilled Nursing Care (Clean, Dry Pounds)	0	1,478,901	1,478,901	
	10.7	125	4	7	125	Subacute Care	0	385,229	385,229	
	10.7	175	4	7	N/A	Total Statistics - Clean, Dry Pounds	0	1,864,130	1,864,130	
To include laundry and linen statistics calculated based on audited patient days 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	NPI	Adjustments	
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028	41	
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				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
25	10.7	105	5	7	105	Skilled Nursing Care (Number of Patient Meals)	0	181,505	181,505	
	10.7	125	5	7	125	Subacute Care	0	35,964	35,964	
	10.7	175	5	7	N/A	Total Statistics - Number of Patient Meals	0	217,469	217,469	
To include dietary statistics based on the provider's patient census reports for patients consuming dietary meals 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	NPI		Adjustments
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028		41
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				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
26	4.1	5	6	1	12	Skilled Nursing Care Days - Total 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	62,376	31	62,407	
27	4.1	5	2	1	15	Medi-Cal Skilled Nursing Care Days - Total To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 22, 2013 Report Date: October 22, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	49,167	(4,173)	44,994	
28	Not Reported			1	16	Medi-Cal Managed Care Days 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	81	81	
29	4.3	120	2	SC 1	44	Medi-Cal Subacute Care Days - Total To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 22, 2013 Report Date: October 22, 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	13,237	62	13,299	

Provider Name							Fiscal Period	NPI		Adjustments
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028		41
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				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
30	4.3	100	2	SC 1	48	Medi-Cal Subacute Care Days - Ventilator	4,893	(108)	4,785	
	4.3	115	2	SC 1	49	Medi-Cal Subacute Care Days - Non-Ventilator	8,344	170	8,514	
To reflect ventilator and non-ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 22, 2013 Report Date: October 22, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 01-03-70123										
31	4.3	100	1	SC 1	48	Total Subacute Care Days - Ventilator	4,893	956	5,849	
	4.3	115	1	SC 1	49	Total Subacute Care Days - Nonventilator	11,363	(956)	10,407	
To reclassify subacute care patient days to reflect total ventilator and nonventilator patient days in the subacute care schedule 1, lines 48 and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 01-03-70123										

Provider Name							Fiscal Period	NPI		Adjustments
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1881767028		41
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				
ADJUSTMENTS TO REPORTED TOTAL CHARGES										
32	13	10	4	SC 2	11	Patient Supplies - Total Subacute Care Ancillary Charges	\$289,456	\$229,162	\$518,618	
	13	12	4	SC 2	22	Specialized Support Surfaces - Total Subacute Care Ancillary Charges	77,762	21,804	99,566 *	
	13	15	4	SC 2	33	Physical Therapy - Total Subacute Care Ancillary Charges	38,820	47,963	86,783	
	13	16	4	SC 2	44	Respiratory Therapy - Total Subacute Care Ancillary Charges	1,000,962	1,195,861	2,196,823	
	13	17	4	SC 2	55	Occupational Therapy - Total Subacute Care Ancillary Charges	14,301	18,169	32,470	
	13	18	4	SC 2	66	Speech Pathology - Total Subacute Care Ancillary Charges	12,333	14,443	26,776	
	13	20	4	SC 2	77	Pharmacy - Total Subacute Care Ancillary Charges	261,533	12,608	274,141 *	
	13	25	4	SC 2	88	Laboratory - Total Subacute Care Ancillary Charges	21,238	24,104	45,342	
	13	35	4	SC 2	110	Other Ancillary Services - Total Subacute Care Ancillary Charges	15,496	20,993	36,489	
						To adjust subacute ancillary charges to agree with the provider's general ledger trial balance. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300 and 2304				
33	13	12	4	SC 2	22	Specialized Support Surfaces - Total Subacute Care Ancillary Charges	* \$99,566	(\$99,566)	\$0	
						To eliminate total subacute care ancillary charges not included in the subacute care routine rate. CCR, Title 22, Section 51511.5				
34	13	20	4	SC 2	77	Pharmacy - Total Subacute Care Ancillary Charges	* \$274,141	(\$251,109)	\$23,032 *	
						To eliminate total subacute care ancillary charges for prescription drugs not included in the subacute care routine rate. CCR, Title 22, Section 51511.5				
35	13	20	4	SC 2	77	Pharmacy - Total Subacute Care Ancillary Charges	* \$23,032	(\$11,336)	\$11,696	
						To eliminate a portion of subacute care IV therapy ancillary charges applicable to prescription drugs which are not included in the subacute care routine rate. CCR, Title 22, Section 51511.5(c) and 51511.5(d)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1881767028		41
Report References							Explanation of Audit Adjustments				
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
36	Not Reported			1	14		Overpayments - Skilled Nursing Care	\$0	\$121,251	\$121,251	*
	Not Reported			SC 1	39		Medi-Cal Credit Balances - Subacute Care 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	47,821	47,821	
37	Not Reported			1	14		Overpayments - Skilled Nursing Care 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	* \$121,251	\$247,539	\$368,790	*
38	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from unbilled dates of service. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	* \$368,790	\$7,057	\$375,847	*
39	Not Reported			1	14		Overpayments - Skilled Nursing Care	* \$375,847	\$450	\$376,297	
	Not Reported			SC 1	38		Medi-Cal Overpayments - Subacute Care To recover overpayments for overstated Medi-Cal patient days related to bedhold. 42 CFR 433.139, 413.20 and 413.24 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51535.1(b)	0	2,990	2,990	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			NPI		Adjustments
CHASE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1881767028		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>ADJUSTMENTS TO OTHER MATTERS</u>												
40	Not Reported			SC 1	41		Contracted Number of Subacute Care Beds To reflect the number of contracted subacute care beds in the audit report. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304 Medi-Cal Subacute Care Contract No. 01-03-70123	0	59	59		
41	Not Reported			SC 1	48		Ventilator (Equipment Cost Only) To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Subacute Care Contract No. 01-03-70123	\$0	\$2,847	\$2,847		