

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SACRAMENTO SUB-ACUTE  
SACRAMENTO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1407154636**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 28, 2014

Ellen Subia  
Director of Reimbursement  
Plum Healthcare Group, LLC  
100 East San Marcos Boulevard, Suite 200  
San Marcos, CA 92069

SACRAMENTO SUB-ACUTE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1407154636  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$3,863, 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.

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 Medi-Cal Benefits, Waiver Analysis and Rates 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—San Diego at (619) 688-3200.

**Originally signed by:**

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

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

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility No.:  
206341182

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	\$ 2,289,440	\$ 143.41
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 586,057	\$ 36.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 651,266	\$ 40.80
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 242,808	\$ 15.21
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,196	\$ 1.27
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,445	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 33,820	\$ 2.12
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 182,531	\$ 11.43
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 840,591	\$ 52.66
11	Cost of Routine Service/Audited Total Costs	\$ 4,887,220	\$ 4,857,153	\$ 304.26
12	Total Patient Days	15,964	15,964	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 306.14	\$ 304.26	
14	Overpayments (Adjs 7,8)	\$ 0	\$ (2,627)	
15	Medi-Cal Days (Adj 2)	12,771	13,458	
16	Medi-Cal Managed Care Days (Adj 3)		165	

## 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	\$ 3,762,656	\$ 252.32
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 261,942	\$ 17.57
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 748,279	\$ 50.18
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 176,861	\$ 11.86
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 14,711	\$ 0.99
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 13,682	\$ 0.92
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 44,303	\$ 2.97
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 239,108	\$ 16.03
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	\$ 1,101,142	\$ 73.84
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 6,360,736	\$ 6,362,684	\$ 426.68
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	14,912	14,912	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 426.55	\$ 426.68	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (1,236)	

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

**Provider Name:**  
SACRAMENTO SUB-ACUTE

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

**NPI:**  
1407154636

**OSHPD Facility No.:**  
206341182

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:**  
SACRAMENTO SUB-ACUTE

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

**NPI:**  
1407154636

**OSHPD Facility No.:**  
206341182

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	\$ 105,596	\$ 105,596		
160	Activities	73,819		\$ 73,819	
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	371,218	0	0	371,218 ***
081	Respiratory Therapy	652,295	0	0	652,295 ***
082	Occupational Therapy	188,520	0	0	188,520 ***
083	Speech Pathology	96,657	0	0	96,657 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,209,918	46,803	32,719	2,289,440 *
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	2,878,954	58,793	41,100	2,978,847 **
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>\$ 6,576,977</b>	<b>\$ 105,596</b>	<b>\$ 73,819</b>	<b>\$ 6,576,977</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SACRAMENTO SUB-ACUTE

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 50,704	\$ 50,704										
010	Housekeeping	178,504	809	\$ 179,313									
060	Laundry and Linen	35,696	1,858	6,677	\$ 44,231								
065	Dietary	430,702	6,265	22,516	0	\$ 459,483							
155	Social Services	N/A	2,194	7,884	0	0	\$ 10,078						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	2,558	9,191	0	0	0	0		\$ 11,749	\$ 11,749		
166	Medical Records	85,118	616	2,212	0	0	0	0		87,946		\$ 87,946	
170	Inservice Education - Nursing	81,198	0	0	0	0	0	0	\$ 81,198				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		76	272	0	0	0	0	0	347	93	700	\$ 1,140 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	47	352	399 ***
080	Physical Therapy		901	3,238	0	0	0	0	0	4,139	483	3,618	8,241 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	899	6,726	7,625 ***
082	Occupational Therapy		0	0	0	0	0	0	0	0	238	1,779	2,016 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	120	896	1,015 ***
085	Pharmacy		316	1,136	0	0	0	0	0	1,453	544	4,074	6,071 ***
090	Laboratory		0	0	0	0	0	0	0	0	33	248	281 ***
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	18	134	152 ***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		19,448	69,891	26,539	390,561	4,467	0	35,989	546,894	4,615	34,548	586,057 *
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		15,474	55,611	17,693	68,922	5,611	0	45,209	208,520	4,652	34,825	247,998 **
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		190	684	0	0	0	0	0	874	6	46	927
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 861,922</b>	<b>\$ 50,704</b>	<b>\$ 179,313</b>	<b>\$ 44,231</b>	<b>\$ 459,483</b>	<b>\$ 10,078</b>	<b>\$ 0</b>	<b>\$ 81,198</b>	<b>\$ 762,227</b>	<b>\$ 11,749</b>	<b>\$ 87,946</b>	<b>\$ 861,922</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SACRAMENTO SUB-ACUTE

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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	\$ 196,998	\$ 196,998										
010	Housekeeping	105,326	3,142	\$ 108,468									
060	Laundry and Linen	71,851	7,219	4,039	\$ 83,109								
065	Dietary	201,290	24,342	13,620	0	\$ 239,252							
155	Social Services	3,779	8,524	4,769	0	0	\$ 17,072						
160	Activities	5,867	0	0	0	0	0	\$ 5,867					
165	Administration	N/A	9,937	5,560	0	0	0	0		\$ 15,497	\$ 15,497		
166	Medical Records	4,606	2,392	1,338	0	0	0	0		8,336		\$ 8,336	
170	Inservice Education - Nursing	25	0	0	0	0	0	0	\$ 25				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	74,039	294	164	0	0	0	0	0	74,497	123	66	\$ 74,686 ***
077	Specialized Support Surfaces	38,000	0	0	0	0	0	0	0	38,000	62	33	38,095 ***
080	Physical Therapy	1,371	3,501	1,959	0	0	0	0	0	6,830	638	343	7,811 ***
081	Respiratory Therapy	73,810	0	0	0	0	0	0	0	73,810	1,185	638	75,633 ***
082	Occupational Therapy	3,487	0	0	0	0	0	0	0	3,487	313	169	3,969 ***
083	Speech Pathology	32	0	0	0	0	0	0	0	32	158	85	275 ***
085	Pharmacy	433,459	1,229	687	0	0	0	0	0	435,375	718	386	436,479 ***
090	Laboratory	26,766	0	0	0	0	0	0	0	26,766	44	24	26,833 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	14,496	0	0	0	0	0	0	0	14,496	24	13	14,532 ***
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	260,659	75,559	42,278	49,865	203,364	7,567	2,600	11	641,904	6,088	3,275	651,266 *
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	224,534	60,121	33,640	33,244	35,888	9,505	3,267	14	400,212	6,137	3,301	409,649 **
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	1,200	739	414	0	0	0	0	0	2,353	8	4	2,366
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,741,595	\$ 196,998	\$ 108,468	\$ 83,109	\$ 239,252	\$ 17,072	\$ 5,867	\$ 25	\$ 1,717,762	\$ 15,497	\$ 8,336	\$ 1,741,595

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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 92% Of Total	Property Tax 8% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 431,032	92%							
	Property Tax (line 40)	35,852	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,932	\$ 23,932				
166	Medical Records				5,760		\$ 5,760			
170	Inservice Education - Nursing			\$ 0						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	707	190	46	\$ 943	\$ 871	\$ 72
077	Specialized Support Surfaces			0	0	96	23	119	110	9
080	Physical Therapy			0	8,431	985	237	9,653	8,912	741
081	Respiratory Therapy			0	0	1,830	441	2,271	2,096	174
082	Occupational Therapy			0	0	484	116	600	554	46
083	Speech Pathology			0	0	244	59	302	279	23
085	Pharmacy			0	2,959	1,109	267	4,334	4,001	333
090	Laboratory			0	0	67	16	84	77	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	37	9	45	42	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	251,340	9,401	2,263	263,004	242,808	20,196
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	171,974	9,477	2,281	183,732	169,623	14,109
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	1,781	13	3	1,796	1,658	138
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 466,884	100%	\$ 0	\$ 437,192	\$ 23,932	\$ 5,760	\$ 466,884	\$ 431,032	\$ 35,852

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SACRAMENTO SUB-ACUTE

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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. 79% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 15,319												
055	Interest - Other	361,150												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,763,373												
	Total Costs Allocable as Administration	2,139,842	79%											
167	CDPH Licensing Fees	26,588	1%											
168	Professional Liability Insurance	86,093	3%											
169	Quality Assurance Fees	464,657	17%											
174	Caregiver Training	0	0%											
	Total	2,717,180	100%						\$ 2,717,180					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 347	\$ 74,497	\$ 707	\$ 75,551	21,622	\$ 17,028	\$ 212	\$ 685	\$ 3,698	\$ 0 ***
077	Specialized Support Surfaces			0	0	38,000	0	38,000	10,875	8,565	106	345	1,860	0 ***
080	Physical Therapy			371,218	4,139	6,830	8,431	390,619	111,793	88,040	1,094	3,542	19,117	0 ***
081	Respiratory Therapy			652,295	0	73,810	0	726,105	207,808	163,653	2,033	6,584	35,537	0 ***
082	Occupational Therapy			188,520	0	3,487	0	192,007	54,951	43,276	538	1,741	9,397	0 ***
083	Speech Pathology			96,657	0	32	0	96,689	27,672	21,792	271	877	4,732	0 ***
085	Pharmacy			0	1,453	435,375	2,959	439,786	125,865	99,121	1,232	3,988	21,524	0 ***
090	Laboratory			0	0	26,766	0	26,766	7,660	6,033	75	243	1,310	0 ***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	14,496	0	14,496	4,149	3,267	41	131	709	0 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,289,440	546,894	641,904	251,340	3,729,577	1,067,386	840,591	10,445	33,820	182,531	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			2,978,847	208,520	400,212	171,974	3,759,554	1,075,965	847,348	10,528	34,092	183,998	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	874	2,353	1,781	5,008	1,433	1,129	14	45	245	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,717,180		\$ 6,576,977	\$ 762,227	\$ 1,717,762	\$ 437,192	\$ 9,494,158	\$ 2,717,180					
	Total Administrative Costs							\$ 2,717,180		\$ 2,139,842	\$ 26,588	\$ 86,093	\$ 464,657	\$ 0
	Unit Cost Multiplier							0.28619495						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 99,695	\$ 23,833	\$ 29,692	\$ 153,220							
	<b>TOTAL FACILITY COSTS</b>							\$ 12,364,558						

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SACRAMENTO SUB-ACUTE

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	203									
010	Housekeeping	289	289								
060	Laundry and Linen	664	664	664							
065	Dietary	2,239	2,239	2,239							
155	Social Services	784	784	784							
160	Activities										
165	Administration	914	914	914							
166	Medical Records	220	220	220							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	27	27	27						75,551	75,551
077	Specialized Support Surfaces									38,000	38,000
080	Physical Therapy	322	322	322						390,619	390,619
081	Respiratory Therapy									726,105	726,105
082	Occupational Therapy									192,007	192,007
083	Speech Pathology									96,689	96,689
085	Pharmacy	113	113	113						439,786	439,786
090	Laboratory									26,766	26,766
095	Home Health Services									0	0
100	Other Ancillary Services									14,496	14,496
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,950	6,950	6,950	212,400	55,998	2,470,577	2,470,577	2,470,577	3,729,577	3,729,577
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	5,530	5,530	5,530	141,600	9,882	3,103,488	3,103,488	3,103,488	3,759,554	3,759,554
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	68	68	68						5,008	5,008
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	18,323	18,120	17,831	354,000	65,880	5,574,065	5,574,065	5,574,065	9,494,158	9,494,158
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 105,596 0.018944164	\$ 73,819 0.013243297			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,704 2.79823400	\$ 179,313 10.05623294	\$ 44,231 0.12494736	\$ 459,483 6.97454693	\$ 10,078 0.00180800	\$ - 0.00000000	\$ 81,198 0.01456711	\$ 11,749 0.00123750	\$ 87,946 0.00926317
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 196,998 10.87185431	\$ 108,468 6.08311177	\$ 83,109 0.23477146	\$ 239,252 3.63163584	\$ 17,072 0.00306270	\$ 5,867 0.00105255	\$ 25 0.00000449	\$ 15,497 0.00163225	\$ 8,336 0.00087802
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 466,884 25.48076188	\$ 5,173 0.28546328	\$ 7,446 0.41761197	\$ 17,386 0.04911319	\$ 58,626 0.88988481	\$ 20,528 0.00368279	\$ - 0.00000000	\$ - 0.00000000	\$ 23,932 0.00252071	\$ 5,760 0.00060674

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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	\$ 39,198	\$ 0	\$ 39,198	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,506	0	11,506	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	196,998	0	196,998	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 247,702	\$ 0	\$ 247,702	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 140,439	\$ 0	\$ 140,439	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,065	0	38,065	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	105,326	0	105,326	(Sch 4)
010		Housekeeping - Total	6300	\$ 283,830	\$ 0	\$ 283,830	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 179,170	\$ 0	\$ 179,170	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	18,320	0	18,320	(Sch 5)
025		Depreciation: Equipment	7140	166,981	0	166,981	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	37,170	0	37,170	(Sch 5)
040		Property Taxes	7300	35,852	0	35,852	(Sch 5)
045		Property Insurance	7400	15,319	0	15,319	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	29,391	0	29,391	(Sch 5)
055		Interest - Other	7600	361,150	0	361,150	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,374,885	\$ 0	\$ 1,374,885	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 26,496	\$ 0	\$ 26,496	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,200	0	9,200	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	71,851	0	71,851	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 107,547	\$ 0	\$ 107,547	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 339,943	\$ 0	\$ 339,943	(Sch 3)
065	.20-.39	Fringe Benefits	6500	90,759	0	90,759	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	201,290	0	201,290	(Sch 4)
065		Dietary - Total	6500	\$ 631,992	\$ 0	\$ 631,992	
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	74,039	0	74,039	(Sch 4)
075		Patient Supplies - Total	8100	\$ 74,039	\$ 0	\$ 74,039	
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	38,000	0	38,000	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 38,000	\$ 0	\$ 38,000	

**SUMMARY OF AUDITED PROGRAM EXPENSES**

**Provider Name:**  
SACRAMENTO SUB-ACUTE

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

**NPI:**  
1407154636

**OSHPD Facility Number:**  
206341182

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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	\$ 278,989	\$ 0	\$ 278,989	(Sch 2)
080	.20-.39	Fringe Benefits	8200	70,867	0	70,867	(Sch 2)
080	.79	Agency Staff	8200	21,362	0	21,362	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,371	0	1,371	(Sch 4)
080		Physical Therapy - Total	8200	\$ 372,589	\$ 0	\$ 372,589	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 544,197	\$ 0	\$ 544,197	(Sch 2)
081	.20-.39	Fringe Benefits	8220	96,740	0	96,740	(Sch 2)
081	.79	Agency Staff	8220	11,358	0	11,358	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	73,810	0	73,810	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 726,105	\$ 0	\$ 726,105	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 103,269	\$ 0	\$ 103,269	(Sch 2)
082	.20-.39	Fringe Benefits	8250	25,860	0	25,860	(Sch 2)
082	.79	Agency Staff	8250	59,391	0	59,391	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	3,487	0	3,487	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 192,007	\$ 0	\$ 192,007	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 76,080	\$ 0	\$ 76,080	(Sch 2)
083	.20-.39	Fringe Benefits	8280	20,577	0	20,577	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	32	0	32	(Sch 4)
083		Speech Pathology - Total	8280	\$ 96,689	\$ 0	\$ 96,689	
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	433,459	0	433,459	(Sch 4)
085		Pharmacy - Total	8300	\$ 433,459	\$ 0	\$ 433,459	
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	26,766	0	26,766	(Sch 4)
090		Laboratory - Total	8400	\$ 26,766	\$ 0	\$ 26,766	
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	14,496	0	14,496	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,496	\$ 0	\$ 14,496	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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		\$ 1,974,150	\$ 0	\$ 1,974,150	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,706,682	\$ 0	\$ 1,706,682	(Sch 2)
105	.20-.39	Fringe Benefits	6110	459,258	0	459,258	(Sch 2)
105	.49	Agency Staff	6110	43,978	0	43,978	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	260,659	0	260,659	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,470,577	\$ 0	\$ 2,470,577	
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	\$ 2,268,511	\$ 0	\$ 2,268,511	(Sch 2)
125	.20-.39	Fringe Benefits	6150	610,443	0	610,443	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	224,534	0	224,534	(Sch 4)
125		Subacute Care - Total	6150	\$ 3,103,488	\$ 0	\$ 3,103,488	
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)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
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:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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	1,200	0	1,200 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,200	\$ 0	\$ 1,200
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>		\$ 5,575,265	\$ 0	\$ 5,575,265
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 83,609	\$ 0	\$ 83,609 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,987	0	21,987 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,779	0	3,779 (Sch 4)
155		Social Services - Total	6600	\$ 109,375	\$ 0	\$ 109,375

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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	\$ 57,654	\$ 0	\$ 57,654	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,165	0	16,165	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,867	0	5,867	(Sch 4)
160		Activities - Total	6700	\$ 79,686	\$ 0	\$ 79,686	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 395,002	\$ 0	\$ 395,002	(Sch 6)
165	.20-.39	Fringe Benefits	6900	198,727	0	198,727	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,169,644	0	1,169,644	(Sch 6)
165		Administration - Total	6900	\$ 1,763,373	\$ 0	\$ 1,763,373	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,187	\$ 0	\$ 68,187	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,931	0	16,931	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,606	0	4,606	(Sch 4)
166		Medical Records - Total	6900	\$ 89,724	\$ 0	\$ 89,724	
167		CDPH Licensing Fees	6900	\$ 26,588	\$ 0	\$ 26,588	(Sch 6)
168		Professional Liability Insurance	6900	\$ 86,093	\$ 0	\$ 86,093	(Sch 6)
169		Quality Assurance Fees	6900	\$ 464,657	\$ 0	\$ 464,657	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,178	\$ 0	\$ 65,178	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,020	0	16,020	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	25	0	25	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,223	\$ 0	\$ 81,223	
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>		\$ 2,700,719	\$ 0	\$ 2,700,719	
200		<b>Total</b>		\$ 12,364,558	\$ 0	\$ 12,364,558	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 467,514	
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\* For informational purposes only, this amount is included in various cost centers above.

**SUMMARY OF AUDITED PROGRAM EXPENSES**

**Provider Name:**  
SACRAMENTO SUB-ACUTE

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

**NPI:**  
1407154636

**OSHPD Facility Number:**  
206341182

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
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Provider Name:  
SACRAMENTO SUB-ACUTE

NPI:  
1407154636

OSHPD Facility Number: 206341182  
Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
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	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
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	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
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	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
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	0							
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	0							
080	4	Physical Therapy - Other - Nonlabor	0							
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	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name:  
SACRAMENTO SUB-ACUTE

NPI:  
1407154636

OSHPD Facility Number: 206341182  
Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							

Provider Name:  
SACRAMENTO SUB-ACUTE

NPI:  
1407154636

OSHPD Facility Number: 206341182  
Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							

Provider Name:  
SACRAMENTO SUB-ACUTE

NPI:  
1407154636

OSHPD Facility Number:  
206341182

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
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	\$0	0	0	0	0	0	0	0
			(To Sch 8)							

## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility No:  
206341182

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	\$ 2,978,847	\$ 199.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 247,998	\$ 16.63
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 409,649	\$ 27.47
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 169,623	\$ 11.37
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 14,109	\$ 0.95
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 10,528	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 34,092	\$ 2.29
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 183,998	\$ 12.34
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 847,348	\$ 56.82
11	Cost of Routine Service/Audited Total Routine Costs	\$ 4,948,996	\$ 4,896,192	\$ 328.34
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 331.88	\$ 328.34	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 783,809	\$ 52.56
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 13,944	\$ 0.94
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 338,630	\$ 22.71
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 7,238	\$ 0.49
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 602	\$ 0.04
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 3,153	\$ 0.21
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 10,211	\$ 0.68
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 55,110	\$ 3.70
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	\$ 253,795	\$ 17.02
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,411,740	\$ 1,466,492	\$ 98.34
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 94.67	\$ 98.34	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 3,762,656	\$ 252.32 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 261,942	\$ 17.57 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 748,279	\$ 50.18 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 176,861	\$ 11.86 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 14,711	\$ 0.99 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 13,682	\$ 0.92 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 44,303	\$ 2.97 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 239,108	\$ 16.03 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 1,101,142	\$ 73.84 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 6,360,736	\$ 6,362,684	\$ 426.68 *
36	Total Patient Days	14,912	14,912	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 426.55	\$ 426.68	
38	Medi-Cal Overpayments (Adj )	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj 9)	\$ 0	\$ (1,236)	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (1,236)	

## GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 11)	N/A	42	
42	Total Licensed Nursing Facility Beds (Adj )	99	99	
43	Total Licensed Capacity (All levels)	99	99	
44	Total Medi-Cal Subacute Care Patient Days (Adj 6)	9,818	8,240	

## CAPITAL RELATED COST

45	Direct Capital Related Cost	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 176,861	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 176,861	

## VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 10)	AUDITED TOTAL DAYS	AUDITED MEDI-CAL DAYS (Adjs 4,5)	
48	Ventilator (Equipment Cost Only)	\$ 26,676	5,894	2,464
49	Nonventilator	N/A	9,018	5,776
50	TOTAL	\$ N/A	14,912	8,240

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj )	SUBACUTE CARE ANCILLARY COST *
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## PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	1,140				827
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	74,686				54,175
4	Cost of Capital Related (Sch. 5, Ln. 75)	871				632
5	Property Taxes (Sch. 5, Ln. 75)	72				53
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	212				153
7	Professional Liability Insurance (Sch. 6, Ln. 75)	685				497
8	Quality Assurance Fees (Sch. 6, Ln. 75)	3,698				2,682
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	17,028				12,351
11	Total Patient Supplies Ancillary Service	\$ 98,392	\$ 1,215,738	0.080932	\$ 881,847	\$ 71,370

## 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)	399				142
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	38,095				13,522
15	Cost of Capital Related (Sch. 5, Ln. 77)	110				39
16	Property Taxes (Sch. 5, Ln. 77)	9				3
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	106				38
18	Professional Liability Insurance (Sch. 6, Ln. 77)	345				122
19	Quality Assurance Fees (Sch. 6, Ln. 77)	1,860				660
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	8,565				3,040
22	Total Specialized Support Surfaces Ancillary Service	\$ 49,489	\$ 92,825	0.533139	\$ 32,948	\$ 17,566

## PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 371,218				\$ 112,776
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	8,241				2,504
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	7,811				2,373
26	Cost of Capital Related (Sch. 5, Ln. 80)	8,912				2,707
27	Property Taxes (Sch. 5, Ln. 80)	741				225
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,094				332
29	Professional Liability Insurance (Sch. 6, Ln. 80)	3,542				1,076
30	Quality Assurance Fees (Sch. 6, Ln. 80)	19,117				5,808
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	88,040				26,746
33	Total Physical Therapy Ancillary Service	\$ 508,716	\$ 710,600	0.715896	\$ 215,880	\$ 154,548

## RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 652,295				\$ 567,085
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	7,625				6,629
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	75,633				65,753
37	Cost of Capital Related (Sch. 5, Ln. 81)	2,096				1,823
38	Property Taxes (Sch. 5, Ln. 81)	174				152
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	2,033				1,768
40	Professional Liability Insurance (Sch. 6, Ln. 81)	6,584				5,724
41	Quality Assurance Fees (Sch. 6, Ln. 81)	35,537				30,894
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	163,653				142,275
44	Total Respiratory Ancillary Service	\$ 945,631	\$ 2,653,792	0.356332	\$ 2,307,124	\$ 822,102

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj )	SUBACUTE CARE ANCILLARY COST *
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## OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 188,520				\$ 68,506
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	2,016				733
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	3,969				1,442
48	Cost of Capital Related (Sch. 5, Ln. 82)	554				201
49	Property Taxes (Sch. 5, Ln. 82)	46				17
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	538				195
51	Professional Liability Insurance (Sch. 6, Ln. 82)	1,741				633
52	Quality Assurance Fees (Sch. 6, Ln. 82)	9,397				3,415
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	43,276				15,726
55	Total Occupational Therapy Ancillary Service	\$ 250,057	\$ 537,855	0.464915	\$ 195,450	\$ 90,868

## SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 96,657				\$ 35,442
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,015				372
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	275				101
59	Cost of Capital Related (Sch. 5, Ln. 83)	279				102
60	Property Taxes (Sch. 5, Ln. 83)	23				9
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	271				99
62	Professional Liability Insurance (Sch. 6, Ln. 83)	877				321
63	Quality Assurance Fees (Sch. 6, Ln. 83)	4,732				1,735
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	21,792				7,991
66	Total Speech Pathology Ancillary Service	\$ 125,921	\$ 346,085	0.363845	\$ 126,900	\$ 46,172

## PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	6,071				2,552
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	436,479				183,493
70	Cost of Capital Related (Sch. 5, Ln. 85)	4,001				1,682
71	Property Taxes (Sch. 5, Ln. 85)	333				140
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,232				518
73	Professional Liability Insurance (Sch. 6, Ln. 85)	3,988				1,677
74	Quality Assurance Fees (Sch. 6, Ln. 85)	21,524				9,048
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	99,121				41,670
77	Total Pharmacy Ancillary Service	\$ 572,748	\$ 789,164	0.725766	\$ 331,760	\$ 240,780

## LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	281				116
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	26,833				11,069
81	Cost of Capital Related (Sch. 5, Ln. 90)	77				32
82	Property Taxes (Sch. 5, Ln. 90)	6				3
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	75				31
84	Professional Liability Insurance (Sch. 6, Ln. 90)	243				100
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,310				540
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	6,033				2,489
88	Total Laboratory Ancillary Service	\$ 34,858	\$ 183,252	0.190220	\$ 75,599	\$ 14,380

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
SACRAMENTO SUB-ACUTE

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

NPI:  
1407154636

OSHPD Facility Number:  
206341182

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj )	SUBACUTE CARE ANCILLARY COST *
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## 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)	152				70
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	14,532				6,702
103	Cost of Capital Related (Sch. 5, Ln. 100)	42				19
104	Property Taxes (Sch. 5, Ln. 100)	3				2
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	41				19
106	Professional Liability Insurance (Sch. 6, Ln. 100)	131				61
107	Quality Assurance Fees (Sch. 6, Ln. 100)	709				327
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	3,267				1,507
110	Total Other Ancillary Service	\$ 18,879	\$ 92,688	0.203679	\$ 42,746	\$ 8,706

## 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					\$ 783,809
123	Cost of Indirect Care - Labor					13,944
124	Cost of Direct and Indirect Nonlabor					338,630
125	Cost of Capital Related					7,238
126	Property Taxes					602
127	CDPH Licensing Fees					3,153
128	Professional Liability Insurance					10,211
129	Quality Assurance Fees					55,110
130	Caregiver Training					0
131	Cost of Administration					253,795
132	Total Cost of Subacute Care Ancillary Services					\$ 1,466,492

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period	NPI	Adjustments	
SACRAMENTO SUB-ACUTE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1407154636	11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$467,514	\$467,514

Provider Name							Fiscal Period	NPI	Adjustments	
SACRAMENTO SUB-ACUTE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1407154636	11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300 and 2304	12,771	687	13,458	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	165	165	
4	4.3	100	2	Subacute 1	48	Subacute Care—Ventilator—Medi-Cal Days To reflect 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 November 30, 2013 Reports Dated: February 20, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract Nos. 07-10-70184 and 11-06-70196	3,372	(908)	2,464	

Provider Name							Fiscal Period	NPI		Adjustments
SACRAMENTO SUB-ACUTE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1407154636		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
5	4.3	115	2	Subacute 1	49	Subacute Care—Nonventilator—Medi-Cal Days To reflect nonventilator 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 November 30, 2013 Reports Dated: February 20, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract Nos. 07-10-70184 and 11-06-70196	6,446	(670)	5,776	
6	4.3	120	2	Subacute 1	44	Subacute Care—Medi-Cal Patient Days To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: February 20, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	9,818	(1,578)	8,240	

Provider Name							Fiscal Period	NPI	Adjustments		
SACRAMENTO SUB-ACUTE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1407154636	11		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
7	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments pertaining to Share of Cost because of insufficient documentation. CCR, Title 22, Section 51458.1	\$0	\$1,323	\$1,323 *	
8	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51458.1 and 51476	*	\$1,323	\$1,304	\$2,627
9	N/A			Subacute 1	39		Medi-Cal Overpayments—Subacute Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51458.1 and 51476	\$0	\$1,236	\$1,236	
10	N/A			Subacute 1	48		Ventilator Equipment Cost—Subacute Care To reflect subacute ventilator equipment rental cost in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract Nos. 07-10-70184 and 11-06-70196	\$0	\$26,676	\$26,676	
11	N/A			Subacute 1	41		Contracted Number of Subacute Care Beds To reflect contracted Subacute Care and Skilled Nursing Care beds in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract Nos. 07-10-70184 and 11-06-70196	0	42	42	

\*Balance carried forward from prior/to subsequent adjustments