

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN FERNANDO POST ACUTE HOSPITAL
SYLMAR, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659445203**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Richard Cruz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 1, 2014

Administrator
San Fernando Post Acute Hospital
12260 Foothill Boulevard
Sylmar, CA 91342

SAN FERNANDO POST ACUTE HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1659445203
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$15,733, 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 Fee-For-Service Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Administrator
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Bruce Burg, CPA
Gorelick & Uslaner, CPA's
11620 Wilshire Boulevard, Suite 800
Los Angeles, CA 90025

MaryLynn Mahan
Chief Financial Officer
P&M Management, Inc.
16742 Orange Way
Fontana, CA 92335

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

SAN FERNANDO POST ACUTE HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1659445203

OSHPD Facility No.:

206190299

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	\$ 3,645,609	\$ 74.11
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,126,338	\$ 22.90
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 957,799	\$ 19.47
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,089,720	\$ 22.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 40,009	\$ 0.81
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,933	\$ 0.49
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 77,070	\$ 1.57
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 432,909	\$ 8.80
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 702,908	\$ 14.29
11	Cost of Routine Service/Audited Total Costs	\$ 7,991,190	\$ 8,096,294	\$ 164.60
12	Total Patient Days (Adj)	49,189	49,189	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 162.46	\$ 164.60	
14	Overpayments (Adj 19)	\$ 0	\$ (11,962)	
15	Medi-Cal Days (Adj 11)	35,304	36,563	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 5,851,761	\$ 285.91
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 383,364	\$ 18.73
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 1,136,192	\$ 55.51
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 460,281	\$ 22.49
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 16,899	\$ 0.83
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 27,383	\$ 1.34
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 88,183	\$ 4.31
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 495,328	\$ 24.20
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	\$ 804,255	\$ 39.30
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 9,618,167	\$ 9,263,646	\$ 452.61
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	20,467	20,467	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 469.94	\$ 452.61	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (3,771)	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility No.:
206190299

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:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility No.:
206190299

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	\$ 128,405	\$ 128,405		
160	Activities	197,260		\$ 197,260	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	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	3,517,208	50,627	77,774	3,645,609 *
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	5,654,497	77,778	119,486	5,851,761 **
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	\$ 9,497,370	\$ 128,405	\$ 197,260	\$ 9,497,370

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

NPI:
1659445203

OSHPD Facility Number:
206190299

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	\$ 133,125	\$ 133,125										
010	Housekeeping	294,495	1,834	\$ 296,329									
060	Laundry and Linen	182,543	3,986	8,997	\$ 195,527								
065	Dietary	683,992	10,344	23,346	0	\$ 717,682							
155	Social Services	N/A	1,647	3,717	0	0	\$ 5,363						
160	Activities	N/A	875	1,976	0	0	0	\$ 2,851					
165	Administration	N/A	3,351	7,563	0	0	0	0		\$ 10,913	\$ 10,913		
166	Medical Records	159,344	1,245	2,811	0	0	0	0		163,400		\$ 163,400	
170	Inservice Education - Nursing	85,896	1,209	2,729	0	0	0	0	\$ 89,834				
ANCILLARY SERVICES													
075	Patient Supplies		3,814	8,609	0	0	0	0	0	12,424	374	5,606	\$ 18,404
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	39	579	617
080	Physical Therapy		3,168	7,151	0	0	0	0	0	10,319	230	3,445	13,995
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		891	2,011	0	0	0	0	0	2,902	130	1,944	4,976
083	Speech Pathology		886	1,999	0	0	0	0	0	2,885	37	547	3,469
085	Pharmacy		0	0	0	0	0	0	0	0	314	4,695	5,009
090	Laboratory		0	0	0	0	0	0	0	0	38	568	605
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	67	1,010	1,078
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		73,074	164,931	139,899	634,699	2,115	1,124	35,419	1,051,259	4,700	70,379	1,126,338
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		26,482	59,772	55,628	82,984	3,249	1,727	54,415	284,256	4,976	74,507	363,739
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		318	717	0	0	0	0	0	1,035	8	120	1,163
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,539,395	\$ 133,125	\$ 296,329	\$ 195,527	\$ 717,682	\$ 5,363	\$ 2,851	\$ 89,834	\$ 1,365,081	\$ 10,913	\$ 163,400	\$ 1,539,395

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

NPI:
1659445203

OSHPD Facility Number:
206190299

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 402,162	\$ 402,162										
010	Housekeeping	49,174	5,541	\$ 54,715									
060	Laundry and Linen	56,169	12,043	1,661	\$ 69,873								
065	Dietary	151,920	31,248	4,311	0	\$ 187,479							
155	Social Services	4,016	4,974	686	0	0	\$ 9,677						
160	Activities	16,585	2,645	365	0	0	0	\$ 19,595					
165	Administration	N/A	10,122	1,396	0	0	0	0		\$ 11,519	\$ 11,519		
166	Medical Records	45,500	3,762	519	0	0	0	0		49,781		\$ 49,781	
170	Inservice Education - Nursing	2,325	3,652	504	0	0	0	0	\$ 6,481				
ANCILLARY SERVICES													
075	Patient Supplies	462,099	11,523	1,590	0	0	0	0	0	475,212	395	1,708	\$ 477,315
077	Specialized Support Surfaces	55,357	0	0	0	0	0	0	0	55,357	41	176	55,574
080	Physical Therapy	267,952	9,571	1,320	0	0	0	0	0	278,844	243	1,050	280,136
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	168,656	2,692	371	0	0	0	0	0	171,719	137	592	172,449
083	Speech Pathology	35,119	2,676	369	0	0	0	0	0	38,164	39	167	38,370
085	Pharmacy	449,176	0	0	0	0	0	0	0	449,176	331	1,430	450,937
090	Laboratory	54,298	0	0	0	0	0	0	0	54,298	40	173	54,511
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	96,665	0	0	0	0	0	0	0	96,665	71	308	97,044
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	450,301	220,751	30,453	49,994	165,801	3,815	7,726	2,555	931,396	4,961	21,441	957,799
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	440,861	80,001	11,036	19,879	21,678	5,861	11,869	3,926	595,111	5,252	22,699	623,063
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	5,294	960	132	0	0	0	0	0	6,387	8	37	6,432
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,213,629	\$ 402,162	\$ 54,715	\$ 69,873	\$ 187,479	\$ 9,677	\$ 19,595	\$ 6,481	\$ 3,152,329	\$ 11,519	\$ 49,781	\$ 3,213,629

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility Number:
206190299

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)	\$ 1,616,168	96%							
	Property Tax (line 40)	59,337	4%	\$ 1,675,505						
005	Plant Operations and Maintenance			13,209	\$ 13,209					
010	Housekeeping			22,904	182	\$ 23,086				
060	Laundry and Linen			49,777	396	701	\$ 50,874			
065	Dietary			129,160	1,026	1,819	0	\$ 132,005		
155	Social Services			20,562	163	290	0	0	\$ 21,014	
160	Activities			10,931	87	154	0	0	0	\$ 11,172
165	Administration			41,839	332	589	0	0	0	0
166	Medical Records			15,551	124	219	0	0	0	0
170	Inservice Education - Nursing			15,096	120	213	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			47,630	378	671	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			39,561	314	557	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,127	88	157	0	0	0	0
083	Speech Pathology			11,062	88	156	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			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			912,451	7,250	12,849	36,400	116,742	8,285	4,405
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			330,676	2,628	4,657	14,474	15,263	12,729	6,767
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			3,969	32	56	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,675,505	100%	\$ 1,675,505	\$ 13,209	\$ 23,086	\$ 50,874	\$ 132,005	\$ 21,014	\$ 11,172

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility Number:
206190299

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 96% Of Total	Property Tax 4% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,616,168	96%							
	Property Tax (line 40)	59,337	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 42,760	\$ 42,760				
166	Medical Records				15,894		\$ 15,894			
170	Inservice Education - Nursing			\$ 15,428						
ANCILLARY SERVICES										
075	Patient Supplies			0	48,679	1,467	545	\$ 50,691	\$ 48,896	\$ 1,795 ***
077	Specialized Support Surfaces			0	0	151	56	208	200	7 ***
080	Physical Therapy			0	40,433	902	335	41,670	40,194	1,476 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	11,372	509	189	12,070	11,642	427 ***
083	Speech Pathology			0	11,305	143	53	11,502	11,094	407 ***
085	Pharmacy			0	0	1,229	457	1,685	1,626	60 ***
090	Laboratory			0	0	149	55	204	197	7 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	264	98	363	350	13 ***
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			6,083	1,104,466	18,417	6,846	1,129,729	1,089,720	40,009 *
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			9,345	396,539	19,498	7,247	423,285	408,294	14,990 **
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	4,057	31	12	4,100	3,954	145
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,675,505	100%	\$ 15,428	\$ 1,616,851	\$ 42,760	\$ 15,894	\$ 1,675,505	\$ 1,616,168	\$ 59,337

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

NPI:
1659445203

OSHPD Facility Number:
206190299

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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,384												
055	Interest - Other	55,446												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,565,137												
	Total Costs Allocable as Administration	1,631,967	57%											
167	CDPH Licensing Fees	55,565	2%											
168	Professional Liability Insurance	178,937	6%											
169	Quality Assurance Fees	1,005,102	35%											
174	Caregiver Training	0	0%											
	Total	2,871,571	100%						\$ 2,871,571					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 12,424	\$ 475,212	\$ 48,679	\$ 536,315	98,522	\$ 55,992	\$ 1,906	\$ 6,139	\$ 34,485	\$ 0
077	Specialized Support Surfaces			0	0	55,357	0	55,357	10,169	5,779	197	634	3,559	0
080	Physical Therapy			0	10,319	278,844	40,433	329,596	60,548	34,410	1,172	3,773	21,193	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,902	171,719	11,372	185,993	34,167	19,418	661	2,129	11,959	0
083	Speech Pathology			0	2,885	38,164	11,305	52,355	9,618	5,466	186	599	3,366	0
085	Pharmacy			0	0	449,176	0	449,176	82,515	46,895	1,597	5,142	28,882	0
090	Laboratory			0	0	54,298	0	54,298	9,975	5,669	193	622	3,491	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	96,665	0	96,665	17,758	10,092	344	1,107	6,215	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			3,645,609	1,051,259	931,396	1,104,466	6,732,730	1,236,820	702,908	23,933	77,070	432,909	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			5,851,761	284,256	595,111	396,539	7,127,668	1,309,371	744,140	25,336	81,591	458,304	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	1,035	6,387	4,057	11,479	2,109	1,198	41	131	738	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,871,571		\$ 9,497,370	\$ 1,365,081	\$ 3,152,329	\$ 1,616,851	\$ 15,631,631	\$ 2,871,571					
	Total Administrative Costs							\$ 2,871,571		\$ 1,631,967	\$ 55,565	\$ 178,937	\$ 1,005,102	\$ 0
	Unit Cost Multiplier							0.18370258						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 174,314	\$ 61,300	\$ 58,654	\$ 294,268						
	TOTAL FACILITY COSTS							\$ 18,797,470						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

NPI:
1659445203

OSHPD Facility Number:
206190299

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 (Adj 10)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	203									
010	Housekeeping	352	352								
060	Laundry and Linen	765	765	765							
065	Dietary	1,985	1,985	1,985							
155	Social Services	316	316	316							
160	Activities	168	168	168							
165	Administration	643	643	643							
166	Medical Records	239	239	239							
170	Inservice Education - Nursing	232	232	232							
ANCILLARY SERVICES											
075	Patient Supplies	732	732	732						536,315	536,315
077	Specialized Support Surfaces									55,357	55,357
080	Physical Therapy	608	608	608						329,596	329,596
081	Respiratory Therapy									0	0
082	Occupational Therapy	171	171	171						185,993	185,993
083	Speech Pathology	170	170	170						52,355	52,355
085	Pharmacy									449,176	449,176
090	Laboratory									54,298	54,298
095	Home Health Services									0	0
100	Other Ancillary Services									96,665	96,665
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	14,023	14,023	14,023	240,965	144,579	3,967,509	3,967,509	3,967,509	6,732,730	6,732,730
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	5,082	5,082	5,082	95,815	18,903	6,095,358	6,095,358	6,095,358	7,127,668	7,127,668
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	61	61	61						11,479	11,479
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	25,750	25,547	25,195	336,780	163,482	10,062,867	10,062,867	10,062,867	15,631,631	15,631,631
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 128,405 0.01276028	\$ 197,260 0.019602763			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 133,125 5.21098368	\$ 296,329 11.76143149	\$ 195,527 0.58057752	\$ 717,682 4.38997715	\$ 5,363 0.00053298	\$ 2,851 0.00028336	\$ 89,834 0.00892724	\$ 10,913 0.00069815	\$ 163,400 0.01045319
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 402,162 15.74204408	\$ 54,715 2.17166896	\$ 69,873 0.20747369	\$ 187,479 1.14678509	\$ 9,677 0.00096163	\$ 19,595 0.00194721	\$ 6,481 0.00064405	\$ 11,519 0.00073687	\$ 49,781 0.00318466
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,675,505 65.06815534	\$ 13,209 0.51704057	\$ 23,086 0.91629248	\$ 50,874 0.15105897	\$ 132,005 0.80746171	\$ 21,014 0.00208832	\$ 11,172 0.00111025	\$ 15,428 0.00153320	\$ 42,760 0.00273551	\$ 15,894 0.00101678

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility Number:
206190299

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	\$ 99,402	\$ 0	\$ 99,402	(Sch 3)
005	.20-.39	Fringe Benefits	6200	33,723	0	33,723	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	402,162	0	402,162	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 535,287	\$ 0	\$ 535,287	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	294,495	0	294,495	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	49,174	0	49,174	(Sch 4)
010		Housekeeping - Total	6300	\$ 343,669	\$ 0	\$ 343,669	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	101,600	0	101,600	(Sch 5)
025		Depreciation: Equipment	7140	139,077	0	139,077	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,353,010	22,481	1,375,491	(Sch 5)
040		Property Taxes	7300	59,337	0	59,337	(Sch 5)
045		Property Insurance	7400	11,384	0	11,384	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	55,446	0	55,446	(Sch 6)
057		Subtotal 005 - 055		\$ 2,598,810	\$ 22,481	\$ 2,621,291	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	182,543	0	182,543	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	56,169	0	56,169	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 238,712	\$ 0	\$ 238,712	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 73,587	\$ 0	\$ 73,587	(Sch 3)
065	.20-.39	Fringe Benefits	6500	16,755	0	16,755	(Sch 3)
065	.79	Agency Staff	6500	593,650	0	593,650	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	153,151	(1,231)	151,920	(Sch 4)
065		Dietary - Total	6500	\$ 837,143	\$ (1,231)	\$ 835,912	
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	462,099	0	462,099	(Sch 4)
075		Patient Supplies - Total	8100	\$ 462,099	\$ 0	\$ 462,099	
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	38,536	16,821	55,357	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 38,536	\$ 16,821	\$ 55,357	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility Number:
206190299

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			0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200	267,952	0	267,952	267,952 (Sch 4)
080		Physical Therapy - Total	8200	\$ 267,952	\$ 0	\$ 267,952	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$	0	\$ 0 (Sch 2)
081	.20-.39	Fringe Benefits	8220			0	0 (Sch 2)
081	.79	Agency Staff	8220			0	0 (Sch 2)
081	.40-.99	Other - Nonlabor	8220			0	0 (Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	0
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$	0	\$ 0 (Sch 2)
082	.20-.39	Fringe Benefits	8250			0	0 (Sch 2)
082	.79	Agency Staff	8250			0	0 (Sch 2)
082	.40-.99	Other - Nonlabor	8250	168,656	0	168,656	168,656 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 168,656	\$ 0	\$ 168,656	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$	0	\$ 0 (Sch 2)
083	.20-.39	Fringe Benefits	8280			0	0 (Sch 2)
083	.79	Agency Staff	8280			0	0 (Sch 2)
083	.40-.99	Other - Nonlabor	8280	35,119	0	35,119	35,119 (Sch 4)
083		Speech Pathology - Total	8280	\$ 35,119	\$ 0	\$ 35,119	
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	449,176	0	449,176	449,176 (Sch 4)
085		Pharmacy - Total	8300	\$ 449,176	\$ 0	\$ 449,176	
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	54,298	0	54,298	54,298 (Sch 4)
090		Laboratory - Total	8400	\$ 54,298	\$ 0	\$ 54,298	
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	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	96,665	0	96,665	96,665 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 96,665	\$ 0	\$ 96,665	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility Number:
206190299

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		\$ 1,572,501	\$ 16,821	\$ 1,589,322	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,854,464	\$ 0	\$ 2,854,464	(Sch 2)
105	.20-.39	Fringe Benefits	6110	662,744	0	662,744	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	453,442	(3,141)	450,301	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,970,650	\$ (3,141)	\$ 3,967,509	
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	\$ 4,636,001	\$ 0	\$ 4,636,001	(Sch 2)
125	.20-.39	Fringe Benefits	6150	1,018,496	0	1,018,496	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	457,682	(16,821)	440,861	(Sch 4)
125		Subacute Care - Total	6150	\$ 6,112,179	\$ (16,821)	\$ 6,095,358	
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:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility Number:
206190299

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		5,294	5,294
140		Beauty and Barber - Total	8900	\$ 0	\$ 5,294	\$ 5,294
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		\$ 10,082,829	\$ (14,668)	\$ 10,068,161
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 104,274	\$ 0	\$ 104,274
155	.20-.39	Fringe Benefits	6600	24,131	0	24,131
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	4,016	0	4,016
155		Social Services - Total	6600	\$ 132,421	\$ 0	\$ 132,421

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility Number:
206190299

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	\$ 140,600	\$ 0	\$ 140,600	(Sch 2)
160	.20-.39	Fringe Benefits	6700	56,660	0	56,660	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,585	0	16,585	(Sch 4)
160		Activities - Total	6700	\$ 213,845	\$ 0	\$ 213,845	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 374,250	\$ 0	\$ 374,250	(Sch 6)
165	.20-.39	Fringe Benefits	6900	158,892	0	158,892	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,038,054	(6,059)	1,031,995	(Sch 6)
165		Administration - Total	6900	\$ 1,571,196	\$ (6,059)	\$ 1,565,137	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 130,272	\$ 0	\$ 130,272	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,072	0	29,072	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	48,236	(2,736)	45,500	(Sch 4)
166		Medical Records - Total	6900	\$ 207,580	\$ (2,736)	\$ 204,844	
167		CDPH Licensing Fees	6900	\$ 55,565	\$ 0	\$ 55,565	(Sch 6)
168		Professional Liability Insurance	6900	\$ 313,597	\$ (134,660)	\$ 178,937	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,005,102	\$ 0	\$ 1,005,102	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 69,856	\$ 0	\$ 69,856	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,040	0	16,040	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,325	0	2,325	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,221	\$ 0	\$ 88,221	
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		\$ 3,587,527	\$ (143,455)	\$ 3,444,072	
200		Total		\$ 18,917,522	\$ (120,052)	\$ 18,797,470	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 196,146
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7 - 9	AUDIT ADJ	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	22,481	19,340	3,141					
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	(1,231)	(1,231)						
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	16,821		16,821					
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							

Provider Name:
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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 (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7 - 9	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0							
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	(3,141)		(3,141)					
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							

Provider Name:
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JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7 - 9	AUDIT ADJ	AUDIT ADJ
125	3	0								
125	4	(16,821)			(16,821)					
126	1	0								
126	2	0								
126	3	0								
126	4	0								
128	1	0								
128	2	0								
128	3	0								
128	4	0								
130	1	0								
130	2	0								
130	3	0								
130	4	0								
135	1	0								
135	2	0								
135	3	0								
135	4	0								
139	1	0								
139	2	0								
139	3	0								
139	4	0								
140	1	0								
140	2	0								
140	3	0								
140	4	5,294					5,294			
145	1	0								
145	2	0								
145	3	0								
145	4	0								
155	1	0								
155	2	0								
155	3	0								
155	4	0								
160	1	0								
160	2	0								
160	3	0								
160	4	0								
165	1	0								
165	2	0								
165	3	0								
165	4	(6,059)	(15,373)			134,660		(125,346)		
166	1	0								
166	2	0								
166	3	0								
166	4	(2,736)	(2,736)							

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility No:
206190299

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	\$ 5,851,761	\$ 285.91
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 363,739	\$ 17.77
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 623,063	\$ 30.44
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 408,294	\$ 19.95
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 14,990	\$ 0.73
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 25,336	\$ 1.24
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 81,591	\$ 3.99
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 458,304	\$ 22.39
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 744,140	\$ 36.36
11	Cost of Routine Service/Audited Total Routine Costs	\$ 8,777,787	\$ 8,571,219	\$ 418.78
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 428.88	\$ 418.78	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 0	\$ 0.00
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 19,625	\$ 0.96
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 513,130	\$ 25.07
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 51,986	\$ 2.54
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,909	\$ 0.09
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 2,047	\$ 0.10
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 6,591	\$ 0.32
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 37,024	\$ 1.81
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	\$ 60,115	\$ 2.94
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 840,380	\$ 692,427	\$ 33.83
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 41.06	\$ 33.83	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 5,851,761	\$ 285.91 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 383,364	\$ 18.73 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 1,136,192	\$ 55.51 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 460,281	\$ 22.49 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 16,899	\$ 0.83 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 27,383	\$ 1.34 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 88,183	\$ 4.31 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 495,328	\$ 24.20 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 804,255	\$ 39.30 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 9,618,167	\$ 9,263,646	\$ 452.61 *
36	Total Patient Days (Adj)	20,467	20,467	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 469.94	\$ 452.61	
38	Medi-Cal Overpayments (Adj 20)	\$ 0	\$ (3,771)	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (3,771)	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 18)	0	59	
42	Total Licensed Nursing Facility Beds (Adj)	204	204	
43	Total Licensed Capacity (All levels) (Adj)	204	204	
44	Total Medi-Cal Subacute Care Patient Days (Adj 17)	16,876	16,999	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 460,281	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 460,281	

VENTILATOR / NONVENTILATOR

		AUDITED COSTS (Adj 15)	AUDITED TOTAL DAYS	AUDITED MEDI-CAL DAYS (Adj 16)
48	Ventilator (Equipment Cost Only)	\$ 77,329	13,878	10,557
49	Nonventilator	\$ N/A	6,589	6,442
50	TOTAL	\$ N/A	20,467	16,999

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility Number:
206190299

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 12)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 13-14)	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)	18,404				15,071
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	477,315				390,852
4	Cost of Capital Related (Sch. 5, Ln. 75)	48,896				40,039
5	Property Taxes (Sch. 5, Ln. 75)	1,795				1,470
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	1,906				1,561
7	Professional Liability Insurance (Sch. 6, Ln. 75)	6,139				5,027
8	Quality Assurance Fees (Sch. 6, Ln. 75)	34,485				28,238
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	55,992				45,849
11	Total Patient Supplies Ancillary Service	\$ 644,933	\$ 715,009	0.901993	\$ 585,489	\$ 528,107

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)	617				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	55,574				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	200				0
16	Property Taxes (Sch. 5, Ln. 77)	7				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	197				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	634				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	3,559				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	5,779				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 66,568	\$ 66,973	0.993958	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	13,995				2,260
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	280,136				45,231
26	Cost of Capital Related (Sch. 5, Ln. 80)	40,194				6,490
27	Property Taxes (Sch. 5, Ln. 80)	1,476				238
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,172				189
29	Professional Liability Insurance (Sch. 6, Ln. 80)	3,773				609
30	Quality Assurance Fees (Sch. 6, Ln. 80)	21,193				3,422
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	34,410				5,556
33	Total Physical Therapy Ancillary Service	\$ 396,348	\$ 431,719	0.918069	\$ 69,705	\$ 63,994

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

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
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OSHPD Facility Number:
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LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 12)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 13-14)	SUBACUTE CARE ANCILLARY COST *
OCCUPATIONAL THERAPY						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	4,976				696
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	172,449				24,128
48	Cost of Capital Related (Sch. 5, Ln. 82)	11,642				1,629
49	Property Taxes (Sch. 5, Ln. 82)	427				60
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	661				93
51	Professional Liability Insurance (Sch. 6, Ln. 82)	2,129				298
52	Quality Assurance Fees (Sch. 6, Ln. 82)	11,959				1,673
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	19,418				2,717
55	Total Occupational Therapy Ancillary Service	\$ 223,662	\$ 260,410	0.858884	\$ 36,436	\$ 31,294

SPEECH PATHOLOGY						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	3,469				1,152
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	38,370				12,741
59	Cost of Capital Related (Sch. 5, Ln. 83)	11,094				3,684
60	Property Taxes (Sch. 5, Ln. 83)	407				135
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	186				62
62	Professional Liability Insurance (Sch. 6, Ln. 83)	599				199
63	Quality Assurance Fees (Sch. 6, Ln. 83)	3,366				1,118
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	5,466				1,815
66	Total Speech Pathology Ancillary Service	\$ 62,958	\$ 47,926	1.313655	\$ 15,914	\$ 20,906

PHARMACY						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	5,009				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	450,937				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	1,626				0
71	Property Taxes (Sch. 5, Ln. 85)	60				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,597				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	5,142				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	28,882				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	46,895				0
77	Total Pharmacy Ancillary Service	\$ 540,147	\$ 658,464	0.820313	\$ 0	\$ 0

LABORATORY						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	605				191
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	54,511				17,177
81	Cost of Capital Related (Sch. 5, Ln. 90)	197				62
82	Property Taxes (Sch. 5, Ln. 90)	7				2
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	193				61
84	Professional Liability Insurance (Sch. 6, Ln. 90)	622				196
85	Quality Assurance Fees (Sch. 6, Ln. 90)	3,491				1,100
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	5,669				1,786
88	Total Laboratory Ancillary Service	\$ 65,295	\$ 75,217	0.868086	\$ 23,702	\$ 20,575

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
SAN FERNANDO POST ACUTE HOSPITAL

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

NPI:
1659445203

OSHPD Facility Number:
206190299

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 12)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 13-14)	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)	1,078				255
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	97,044				23,001
103	Cost of Capital Related (Sch. 5, Ln. 100)	350				83
104	Property Taxes (Sch. 5, Ln. 100)	13				3
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	344				81
106	Professional Liability Insurance (Sch. 6, Ln. 100)	1,107				262
107	Quality Assurance Fees (Sch. 6, Ln. 100)	6,215				1,473
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	10,092				2,392
110	Total Other Ancillary Service	\$ 116,242	\$ 83,936	1.384893	\$ 19,894	\$ 27,551

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					\$ 0
123	Cost of Indirect Care - Labor					19,625
124	Cost of Direct and Indirect Nonlabor					513,130
125	Cost of Capital Related					51,986
126	Property Taxes					1,909
127	CDPH Licensing Fees					2,047
128	Professional Liability Insurance					6,591
129	Quality Assurance Fees					37,024
130	Caregiver Training					0
131	Cost of Administration					60,115
132	Total Cost of Subacute Care Ancillary Services					\$ 692,427

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
SAN FERNANDO POST ACUTE HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1659445203		20
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$196,146	\$196,146

Provider Name							Fiscal Period	NPI		Adjustments	
SAN FERNANDO POST ACUTE HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1659445203		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,353,010	\$19,340	\$1,372,350 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	153,151	(1,231)	151,920	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,038,054	(15,373)	1,022,681 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	48,236	(2,736)	45,500	
							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	035	4	8A-1	035	4	Leases and Rentals	* \$1,372,350	\$3,141	\$1,375,491	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	453,442	(3,141)	450,301	
							To reclassify nursing equipment rental expenses 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				
4	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	\$38,536	\$16,821	\$55,357	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	457,682	(16,821)	440,861	
							To reclassify low air mattress expenses to the appropriate cost center.				
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,022,681	\$134,660	\$1,157,341 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	313,597	(134,660)	178,937	
							To reclassify legal fees associated with liability insurance to the Administration cost center.				
							42 CFR 413.24 / CMS Pub. 15-1, Sections 2162, 2162.5, and 2304 CCR, Title 22, Sections 52000(b), 52501, and 52507 W&I Code 14126.023(a)(5)(B)(i)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
SAN FERNANDO POST ACUTE HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1659445203		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
6	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To include Beauty and Barber expenses inadvertently excluded from page 10.5 of the cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$5,294	\$5,294
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,157,341		
7							To eliminate bank charges not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(\$61,411)	
8							To abate worker's compensation captive meeting travel reimbursement against related costs. 42 CFR 413.5, 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2162.2, 2300, and 2304		(5,989)	
9							To adjust reported home office costs to agree with the P&M Management 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>(57,946)</u> (\$125,346)	\$1,031,995

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
SAN FERNANDO POST ACUTE HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1659445203	20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
10	10.7	125	5	7	125	Subacute Care (Meals Served) To exclude dietary meals assigned to the subacute care department since subacute care patients were on tube feeding which was direct costed. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2306 CCR, Title 22, Section 51511.5	57,489	(38,586)	18,903	

Provider Name							Fiscal Period	NPI	Adjustments	
SAN FERNANDO POST ACUTE HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1659445203	20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
11	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care 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 15, 2013 Report Date: October 24, 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	35,304	1,259	36,563

Provider Name							Fiscal Period	NPI		Adjustments
SAN FERNANDO POST ACUTE HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1659445203		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u>										
12	13	12	2	Subacute 2	22		Total Ancillary Charges - Specialized Support Surfaces	\$66,786	\$187	\$66,973
	13	20	2	Subacute 2	77		Total Ancillary Charges - Pharmacy	662,871	(4,407)	658,464
	13	35	2	Subacute 2	110		Total Ancillary Charges - Other Ancillary Services	84,123	(187)	83,936
							To adjust total ancillary charges to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
13	13	10	4	Subacute 2	11		Subacute Ancillary Charges - Patient Supplies	\$574,836	\$10,653	\$585,489
	13	12	4	Subacute 2	22		Subacute Ancillary Charges - Specialized Support Surfaces	17,031	1,040	18,071 *
	13	20	4	Subacute 2	77		Subacute Ancillary Charges - Pharmacy	169,598	(10,654)	158,944 *
							To adjust subacute ancillary charges to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
14	13	12	4	Subacute 2	22		Subacute Ancillary Charges - Specialized Support Surfaces	* \$18,071	(\$18,071)	\$0
	13	20	4	Subacute 2	77		Subacute Ancillary Charges - Pharmacy	* 158,944	(158,944)	0
							To eliminate ancillary charges for adult subacute services, which are not included in the Subacute per diem rate. 42 CFR 413.20, 401.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304 CCR Title 22, Sections 51511(c), 51511.5(c), and 51511.5(d)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
SAN FERNANDO POST ACUTE HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1659445203		20
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE											
15	Not Reported			Subacute 1	48		Subacute Costs - Ventilator 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 Adult Subacute Contract No. 03-05-70160	\$0	\$77,329	\$77,329	
16	4.3	100	2	Subacute 1	48		Medi-Cal Subacute Days - Ventilator	10,287	270	10,557	
	4.3	115	2	Subacute 1	49		Medi-Cal Subacute Days - NonVentilator 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 October 15, 2013 Report Date: October 24, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 03-05-70160	6,589	(147)	6,442	
17	4.1	25	2	Subacute 1	44		Medi-Cal Subacute 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 15, 2013 Report Date: October 24, 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	16,876	123	16,999	
18	Not Reported			Subacute 1	41		Contracted Number of Subacute Care Beds To include total contracted number of Adult Subacute beds to agree with the facility's Department of Health Care Services Subacute contract. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201 Medi-Cal Subacute Care Contract No. 03-05-70160	0	59	59	

Provider Name							Fiscal Period			NPI		Adjustments
SAN FERNANDO POST ACUTE HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1659445203		20
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
ADJUSTMENTS TO OTHER MATTERS												
19	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and for insufficient documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$11,962	\$11,962		
20	Not Reported			Subacute 1	38		Overpayments To recover Medi-Cal overpayments from subacute care services because the Share of Cost was not properly deducted from the amount billed and for insufficient documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$3,771	\$3,771		