

**REPORT  
ON THE  
RATE SETTING AUDIT**

**RECHE CANYON REGIONAL REHAB CENTER  
COLTON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1316220247 AND 1073688230**

**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: Virat Shah  
Auditor: Teresa Zapata**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 5, 2014

Melissa J. Miller  
Director of Reimbursement  
Reche Canyon Regional Rehab Center  
Traditions Senior Management  
24641 US Highway 19 N  
Clearwater, FL 33763

RECHE CANYON REGIONAL REHAB CENTER  
NATIONAL PROVIDER IDENTIFIER 1316220247  
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 \$57,157, 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.

Melissa J. Miller  
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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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

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

Certified

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

## Provider Name:

RECHE CANYON REGIONAL REHAB CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1316220247

## OSHPD Facility No.:

206364064

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,407,572	\$ 131.35
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,278,821	\$ 38.11
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 936,884	\$ 27.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,160,749	\$ 34.59
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 82,219	\$ 2.45
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,251	\$ 0.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 316,174	\$ 9.42
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 942,421	\$ 28.09
11	Cost of Routine Service/Audited Total Costs	\$ 9,118,364	\$ 9,153,091	\$ 272.77
12	Total Patient Days (Adj 15)	37,976	33,556	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 240.11	\$ 272.77	
14	Overpayments (Adjs 27,28,29)	\$ 0	\$ (31,742)	
15	Medi-Cal Days (Adj 17)	6,881	6,512	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 3,528,626	\$ 165.69
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 494,512	\$ 23.22
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 399,700	\$ 18.77
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 410,949	\$ 19.30
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 29,108	\$ 1.37
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 17,465	\$ 0.82
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 195,458	\$ 9.18
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	\$ 582,603	\$ 27.36
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 6,226,277	\$ 5,658,421	\$ 265.69
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	16,875	21,297	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 368.96	\$ 265.69	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (25,415)	

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

## Provider Name:

RECHE CANYON REGIONAL REHAB CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1316220247

## OSHPD Facility No.:

206364064

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:**  
RECHE CANYON REGIONAL REHAB CENTER

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

**NPI:**  
1316220247

**OSHPD Facility No.:**  
206364064

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	\$ 342,903	\$ 342,903		
160	Activities	160,022		\$ 160,022	
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	1,112,147	0	0	1,112,147 ***
081	Respiratory Therapy	898,594	0	0	898,594 ***
082	Occupational Therapy	1,033,972	0	0	1,033,972 ***
083	Speech Pathology	331,943	0	0	331,943 ***
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	4,123,346	193,790	90,436	4,407,572 *
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	3,217,403	149,113	69,586	3,436,102 **
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>\$ 11,220,330</b>	<b>\$ 342,903</b>	<b>\$ 160,022</b>	<b>\$ 11,220,330</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
RECHE CANYON REGIONAL REHAB CENTER

NPI:  
1316220247

OSHPD Facility Number:  
206364064

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	\$ 246,366	\$ 246,366										
010	Housekeeping	452,302	1,593	\$ 453,895									
060	Laundry and Linen	289,694	2,772	5,141	\$ 297,607								
065	Dietary	551,012	17,555	32,553	0	\$ 601,121							
155	Social Services	N/A	1,551	2,876	0	0	\$ 4,426						
160	Activities	N/A	599	1,110	0	0	0	\$ 1,709					
165	Administration	N/A	11,909	22,084	0	0	0	0		\$ 33,993	\$ 33,993		
166	Medical Records	269,971	1,347	2,498	0	0	0	0		273,816		\$ 273,816	
170	Inservice Education - Nursing	111,232	1,347	2,498	0	0	0	0	\$ 115,077				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,287	4,241	0	0	0	0	0	6,528	1,259	10,143	\$ 17,930
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	201	1,616	1,816
080	Physical Therapy		5,401	10,015	0	0	0	0	0	15,415	2,120	17,073	34,608
081	Respiratory Therapy		1,497	2,776	0	0	0	0	0	4,273	2,219	17,878	24,370
082	Occupational Therapy		1,174	2,176	0	0	0	0	0	3,350	1,869	15,054	20,272
083	Speech Pathology		1,174	2,176	0	0	0	0	0	3,350	626	5,046	9,022
085	Pharmacy		844	1,565	0	0	0	0	0	2,410	2,409	19,404	24,223
090	Laboratory		0	0	0	0	0	0	0	0	277	2,228	2,504
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	1,067	8,598	9,665
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	98	789	887
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		144,406	267,778	180,860	493,461	2,502	966	65,035	1,155,008	13,673	110,140	1,278,821
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		50,193	93,075	113,771	107,660	1,925	743	50,042	417,408	8,140	65,569	491,116
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		718	1,332	2,976	0	0	0	0	5,027	35	279	5,340
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,920,577	\$ 246,366	\$ 453,895	\$ 297,607	\$ 601,121	\$ 4,426	\$ 1,709	\$ 115,077	\$ 1,612,768	\$ 33,993	\$ 273,816	\$ 1,920,577

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
RECHE CANYON REGIONAL REHAB CENTER

NPI:  
1316220247

OSHPD Facility Number:  
206364064

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 525,554	\$ 525,554										
010	Housekeeping	40,081	3,398	\$ 43,479									
060	Laundry and Linen	62,877	5,914	492	\$ 69,283								
065	Dietary	418,114	37,449	3,118	0	\$ 458,682							
155	Social Services	7,178	3,308	275	0	0	\$ 10,762						
160	Activities	35,174	1,277	106	0	0	0	\$ 36,558					
165	Administration	N/A	25,405	2,115	0	0	0	0		\$ 27,520	\$ 27,520		
166	Medical Records	25,675	2,874	239	0	0	0	0		28,788		\$ 28,788	
170	Inservice Education - Nursing	1,061	2,874	239	0	0	0	0	\$ 4,174				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	678,513	4,879	406	0	0	0	0	0	683,798	1,019	1,066	\$ 685,884
077	Specialized Support Surfaces	112,674	0	0	0	0	0	0	0	112,674	162	170	113,006
080	Physical Therapy	10,487	11,521	959	0	0	0	0	0	22,967	1,716	1,795	26,478
081	Respiratory Therapy	329,263	3,193	266	0	0	0	0	0	332,722	1,797	1,880	336,399
082	Occupational Therapy	1,000	2,503	208	0	0	0	0	0	3,712	1,513	1,583	6,808
083	Speech Pathology	5,184	2,503	208	0	0	0	0	0	7,896	507	531	8,934
085	Pharmacy	1,342,487	1,801	150	0	0	0	0	0	1,344,438	1,950	2,040	1,348,428
090	Laboratory	155,333	0	0	0	0	0	0	0	155,333	224	234	155,791
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	599,522	0	0	0	0	0	0	0	599,522	864	904	601,290
101	Subacute Care Ancillary Services	55,042	0	0	0	0	0	0	0	55,042	79	83	55,204
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	132,796	308,049	25,650	42,104	376,533	6,082	20,660	2,359	914,234	11,070	11,580	936,884
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	57,510	107,073	8,916	26,486	82,149	4,680	15,897	1,815	304,525	6,590	6,894	318,009
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	6,536	1,533	128	693	0	0	0	0	8,889	28	29	8,947
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,602,061</b>	<b>\$ 525,554</b>	<b>\$ 43,479</b>	<b>\$ 69,283</b>	<b>\$ 458,682</b>	<b>\$ 10,762</b>	<b>\$ 36,558</b>	<b>\$ 4,174</b>	<b>\$ 4,545,753</b>	<b>\$ 27,520</b>	<b>\$ 28,788</b>	<b>\$ 4,602,061</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
 RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
 1316220247

OSHPD Facility Number:  
 206364064

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,693,111	93%							
	Property Tax (line 40)	119,927	7%	\$ 1,813,038						
005	Plant Operations and Maintenance			47,416	\$ 47,416					
010	Housekeeping			11,414	307	\$ 11,721				
060	Laundry and Linen			19,867	534	133	\$ 20,534			
065	Dietary			125,812	3,379	841	0	\$ 130,032		
155	Social Services			11,114	298	74	0	0	\$ 11,486	
160	Activities			4,291	115	29	0	0	0	\$ 4,435
165	Administration			85,348	2,292	570	0	0	0	0
166	Medical Records			9,655	259	65	0	0	0	0
170	Inservice Education - Nursing			9,655	259	65	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			16,392	440	110	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			38,705	1,039	259	0	0	0	0
081	Respiratory Therapy			10,728	288	72	0	0	0	0
082	Occupational Therapy			8,410	226	56	0	0	0	0
083	Speech Pathology			8,410	226	56	0	0	0	0
085	Pharmacy			6,050	162	40	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			1,034,906	27,792	6,915	12,479	106,743	6,492	2,506
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			359,715	9,660	2,403	7,850	23,288	4,995	1,929
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			5,149	138	34	205	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,813,038</b>	<b>100%</b>	<b>\$ 1,813,038</b>	<b>\$ 47,416</b>	<b>\$ 11,721</b>	<b>\$ 20,534</b>	<b>\$ 130,032</b>	<b>\$ 11,486</b>	<b>\$ 4,435</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
 RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
 1316220247

OSHPD Facility Number:  
 206364064

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 93% Of Total	Property Tax 7% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,693,111	93%							
	Property Tax (line 40)	119,927	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 88,210	\$ 88,210				
166	Medical Records				9,979		\$ 9,979			
170	Inservice Education - Nursing			\$ 9,979						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	16,941	3,267	370	\$ 20,578	\$ 19,217	\$ 1,361 ***
077	Specialized Support Surfaces			0	0	521	59	579	541	38 ***
080	Physical Therapy			0	40,003	5,500	622	46,125	43,074	3,051 ***
081	Respiratory Therapy			0	11,087	5,759	652	17,498	16,341	1,157 ***
082	Occupational Therapy			0	8,692	4,850	549	14,091	13,159	932 ***
083	Speech Pathology			0	8,692	1,626	184	10,502	9,807	695 ***
085	Pharmacy			0	6,253	6,251	707	13,212	12,338	874 ***
090	Laboratory			0	0	718	81	799	746	53 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	2,770	313	3,083	2,879	204 ***
101	Subacute Care Ancillary Services			0	0	254	29	283	264	19 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			5,639	1,203,472	35,482	4,014	1,242,968	1,160,749	82,219 *
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			4,339	414,180	21,123	2,389	437,692	408,740	28,952 **
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	5,527	90	10	5,627	5,255	372
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,813,038	100%	\$ 9,979	\$ 1,714,849	\$ 88,210	\$ 9,979	\$ 1,813,038	\$ 1,693,111	\$ 119,927

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
RECHE CANYON REGIONAL REHAB CENTER

NPI:  
1316220247

OSHPD Facility Number:  
206364064

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. 73% of Total	DPH Licensing Fees 0% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 160,962												
055	Interest - Other	82,021												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,099,939												
	Total Costs Allocable as Administration	2,342,922	73%											
167	CDPH Licensing Fees	0	0%											
168	Professional Liability Insurance	70,235	2%											
169	Quality Assurance Fees	786,029	25%											
174	Caregiver Training	0	0%											
	Total	3,199,186	100%						\$ 3,199,186					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 6,528	\$ 683,798	\$ 16,941	\$ 707,268	118,504	\$ 86,786	\$ 0	\$ 2,602	\$ 29,116	\$ 0
077	Specialized Support Surfaces			0	0	112,674	0	112,674	18,879	13,826	0	414	4,638	0
080	Physical Therapy			1,112,147	15,415	22,967	40,003	1,190,533	199,476	146,086	0	4,379	49,011	0
081	Respiratory Therapy			898,594	4,273	332,722	11,087	1,246,676	208,883	152,975	0	4,586	51,322	0
082	Occupational Therapy			1,033,972	3,350	3,712	8,692	1,049,726	175,884	128,808	0	3,861	43,214	0
083	Speech Pathology			331,943	3,350	7,896	8,692	351,881	58,958	43,178	0	1,294	14,486	0
085	Pharmacy			0	2,410	1,344,438	6,253	1,353,101	226,715	166,034	0	4,977	55,703	0
090	Laboratory			0	0	155,333	0	155,333	26,026	19,060	0	571	6,395	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	599,522	0	599,522	100,451	73,565	0	2,205	24,680	0
101	Subacute Care Ancillary Services			0	0	55,042	0	55,042	9,222	6,754	0	202	2,266	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			4,407,572	1,155,008	914,234	1,203,472	7,680,286	1,286,847	942,421	0	28,251	316,174	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			3,436,102	417,408	304,525	414,180	4,572,215	766,083	561,041	0	16,819	188,224	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	5,027	8,889	5,527	19,443	3,258	2,386	0	72	800	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 3,199,186		\$ 11,220,330	\$ 1,612,768	\$ 4,545,753	\$ 1,714,849	\$ 19,093,700	\$ 3,199,186					
	Total Administrative Costs							\$ 3,199,186		\$ 2,342,922	\$ 0	\$ 70,235	\$ 786,029	\$ 0
	Unit Cost Multiplier							0.16755192						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 307,809	\$ 56,308	\$ 98,189	\$ 462,306						
	<b>TOTAL FACILITY COSTS</b>							\$ 22,755,192						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
RECHE CANYON REGIONAL REHAB CENTER

NPI:  
1316220247

OSHPD Facility Number:  
206364064

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	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	1,105									
010	Housekeeping	266	266								
060	Laundry and Linen	463	463	463							
065	Dietary	2,932	2,932	2,932							
155	Social Services	259	259	259							
160	Activities	100	100	100							
165	Administration	1,989	1,989	1,989							
166	Medical Records	225	225	225							
170	Inservice Education - Nursing	225	225	225							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	382	382	382						707,268	707,268
077	Specialized Support Surfaces									112,674	112,674
080	Physical Therapy	902	902	902						1,190,533	1,190,533
081	Respiratory Therapy	250	250	250						1,246,676	1,246,676
082	Occupational Therapy	196	196	196						1,049,726	1,049,726
083	Speech Pathology	196	196	196						351,881	351,881
085	Pharmacy	141	141	141						1,353,101	1,353,101
090	Laboratory									155,333	155,333
095	Home Health Services									0	0
100	Other Ancillary Services									599,522	599,522
101	Subacute Care Ancillary Services									55,042	55,042
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	24,118	24,118	24,118	353,617	77,228	4,256,142	4,256,142	4,256,142	7,680,286	7,680,286
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	8,383	8,383	8,383	222,444	16,849	3,274,913	3,274,913	3,274,913	4,572,215	4,572,215
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	120	120	120	5,819					19,443	19,443
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>42,252</b>	<b>41,147</b>	<b>40,881</b>	<b>581,880</b>	<b>94,077</b>	<b>7,531,055</b>	<b>7,531,055</b>	<b>7,531,055</b>	<b>19,093,700</b>	<b>19,093,700</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 342,903 0.045531868	\$ 160,022 0.021248285			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 246,366 5.98745960	\$ 453,895 11.10282685	\$ 297,607 0.51145735	\$ 601,121 6.38966719	\$ 4,426 0.00058775	\$ 1,709 0.00022693	\$ 115,077 0.01528037	\$ 33,993 0.00178030	\$ 273,816 0.01434066
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 525,554 12.77259582	\$ 43,479 1.06353833	\$ 69,283 0.11906773	\$ 458,682 4.87559707	\$ 10,762 0.00142896	\$ 36,558 0.00485425	\$ 4,174 0.00055426	\$ 27,520 0.00144132	\$ 28,788 0.00150773
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,813,038 42.91011076	\$ 47,416 1.15234823	\$ 11,721 0.28670077	\$ 20,534 0.03528848	\$ 130,032 1.38218413	\$ 11,486 0.00152521	\$ 4,435 0.00058888	\$ 9,979 0.00132499	\$ 88,210 0.00461987	\$ 9,979 0.00052261

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
 RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
 1316220247

OSHPD Facility Number:  
 206364064

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	\$ 182,248	\$ 0	\$ 182,248	(Sch 3)
005	.20-.39	Fringe Benefits	6200	64,118	0	64,118	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	524,421	1,133	525,554	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 770,787	\$ 1,133	\$ 771,920	
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	0	452,302	452,302	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	492,383	(452,302)	40,081	(Sch 4)
010		Housekeeping - Total	6300	\$ 492,383	\$ 0	\$ 492,383	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	12,746	0	12,746	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	6,561	0	6,561	(Sch 5)
035		Leases and Rentals	7200	1,639,558	34,246	1,673,804	(Sch 5)
040		Property Taxes	7300	119,927	0	119,927	(Sch 5)
045		Property Insurance	7400	160,962	0	160,962	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	82,021	0	82,021	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 3,284,945	\$ 35,379	\$ 3,320,324	
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	315,743	(26,049)	289,694	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	36,828	26,049	62,877	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 352,571	\$ 0	\$ 352,571	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	950,021	(399,009)	551,012	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	19,105	399,009	418,114	(Sch 4)
065		Dietary - Total	6500	\$ 969,126	\$ 0	\$ 969,126	
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	678,513	0	678,513	(Sch 4)
075		Patient Supplies - Total	8100	\$ 678,513	\$ 0	\$ 678,513	
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	146,920	(34,246)	112,674	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 146,920	\$ (34,246)	\$ 112,674	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
 RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
 1316220247

OSHPD Facility Number:  
 206364064

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	\$ 858,570	\$ 0	\$ 858,570	(Sch 2)
080	.20-.39	Fringe Benefits	8200	253,577	0	253,577	(Sch 2)
080	.79	Agency Staff	8200	1,000	(1,000)	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	9,487	1,000	10,487	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,122,634	\$ 0	\$ 1,122,634	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 743,603	\$ 0	\$ 743,603	(Sch 2)
081	.20-.39	Fringe Benefits	8220	154,991	0	154,991	(Sch 2)
081	.79	Agency Staff	8220	(14,289)	14,289	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	343,552	(14,289)	329,263	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,227,857	\$ 0	\$ 1,227,857	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 799,316	\$ 0	\$ 799,316	(Sch 2)
082	.20-.39	Fringe Benefits	8250	234,656	0	234,656	(Sch 2)
082	.79	Agency Staff	8250	1,000	(1,000)	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	1,000	1,000	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 1,034,972	\$ 0	\$ 1,034,972	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 255,474	\$ 0	\$ 255,474	(Sch 2)
083	.20-.39	Fringe Benefits	8280	76,469	0	76,469	(Sch 2)
083	.79	Agency Staff	8280	5,184	(5,184)	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	5,184	5,184	(Sch 4)
083		Speech Pathology - Total	8280	\$ 337,127	\$ 0	\$ 337,127	
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	1,301,012	41,475	1,342,487	(Sch 4)
085		Pharmacy - Total	8300	\$ 1,301,012	\$ 41,475	\$ 1,342,487	
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	155,333	0	155,333	(Sch 4)
090		Laboratory - Total	8400	\$ 155,333	\$ 0	\$ 155,333	
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	575,658	23,864	599,522	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 575,658	\$ 23,864	\$ 599,522	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
1316220247

OSHPD Facility Number:  
206364064

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	78,906	(23,864)	55,042	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 78,906	\$ (23,864)	\$ 55,042	
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		\$ 6,658,932	\$ 7,229	\$ 6,666,161	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,218,947	\$ 0	\$ 3,218,947	(Sch 2)
105	.20-.39	Fringe Benefits	6110	904,399	0	904,399	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	811,237	(678,441)	132,796	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,934,583	\$ (678,441)	\$ 4,256,142	
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	\$ 2,543,830	\$ 0	\$ 2,543,830	(Sch 2)
125	.20-.39	Fringe Benefits	6150	673,573	0	673,573	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	15,174	42,336	57,510	(Sch 4)
125		Subacute Care - Total	6150	\$ 3,232,577	\$ 42,336	\$ 3,274,913	
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:  
 RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
 1316220247

OSHPD Facility Number:  
 206364064

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
		<b>Other Nonreimbursable</b>				
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	6,536	0	6,536
140		Beauty and Barber - Total	8900	\$ 6,536	\$ 0	\$ 6,536
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		<b>Subtotal 105 - 145</b>		\$ 8,173,696	\$ (636,105)	\$ 7,537,591
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 264,923	\$ 0	\$ 264,923
155	.20-.39	Fringe Benefits	6600	77,980	0	77,980
155	.49	Agency Staff	6600	15	(15)	0
155	.40-.99	Other - Nonlabor	6600	7,163	15	7,178
155		Social Services - Total	6600	\$ 350,081	\$ 0	\$ 350,081

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
 RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
 1316220247

OSHPD Facility Number:  
 206364064

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	\$ 128,725	\$ 0	\$ 128,725	(Sch 2)
160	.20-.39	Fringe Benefits	6700	31,297	0	31,297	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	35,174	0	35,174	(Sch 4)
160		Activities - Total	6700	\$ 195,196	\$ 0	\$ 195,196	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 577,661	\$ 0	\$ 577,661	(Sch 6)
165	.20-.39	Fringe Benefits	6900	132,105	0	132,105	(Sch 6)
165	.49	Agency Staff	6900	28,813	(28,813)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,818,775	(428,602)	1,390,173	(Sch 6)
165		Administration - Total	6900	\$ 2,557,354	\$ (457,415)	\$ 2,099,939	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 204,423	\$ 0	\$ 204,423	(Sch 3)
166	.20-.39	Fringe Benefits	6900	65,548	0	65,548	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	21,351	4,324	25,675	(Sch 4)
166		Medical Records - Total	6900	\$ 291,322	\$ 4,324	\$ 295,646	
167		CDPH Licensing Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 70,235	\$ 70,235	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 786,029	\$ 786,029	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 94,867	\$ 0	\$ 94,867	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,365	0	16,365	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,061	0	1,061	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 112,293	\$ 0	\$ 112,293	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 3,506,246	\$ 403,173	\$ 3,909,419	
200		<b>Total</b>		\$ 22,945,516	\$ (190,324)	\$ 22,755,192	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 580,333
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
 RECHE CANYON REGIONAL REHAB CENTER

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	1,133	1,133						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	452,302		452,302					
010	4	Housekeeping - Other - Nonlabor	(452,302)		(452,302)					
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	34,246		34,246					
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	(26,049)			(26,049)				
060	4	Laundry and Linen - Other - Nonlabor	26,049			26,049				
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(399,009)			(399,009)				
065	4	Dietary - Other - Nonlabor	399,009			399,009				
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	(34,246)		(34,246)					
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	(1,000)			(1,000)				
080	4	Physical Therapy - Other - Nonlabor	1,000			1,000				
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	14,289				14,289			
081	4	Respiratory Therapy - Other - Nonlabor	(14,289)				(14,289)			
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	(1,000)			(1,000)				
082	4	Occupational Therapy - Other - Nonlabor	1,000			1,000				



Provider Name:  
 RECHE CANYON REGIONAL REHAB CENTER

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
125	3	0								
125	4	42,336						42,336		
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	0								
145	1	0								
145	2	0								
145	3	0								
145	4	0								
155	1	0								
155	2	0								
155	3	(15)				(15)				
155	4	15				15				
160	1	0								
160	2	0								
160	3	0								
160	4	0								
165	1	0								
165	2	0								
165	3	(28,813)				(28,813)				
165	4	(428,602)	(1,133)			28,813		(195,723)		
166	1	0								
166	2	0								
166	3	0								
166	4	4,324						4,324		

Provider Name:  
 RECHE CANYON REGIONAL REHAB CENTER

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OSHPD Facility Number:  
 206364064

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	70,235							
169	4	Quality Assurance Fees	786,029							786,029
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$190,324)</u>	<u>0</u>						
			(To Sch 8)							

Provider Name:
RECHE CANYON REGIONAL REHAB CENTER

NPI:
1316220247

OSHPD Facility Number:
206364064

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

Table with 10 columns: Line No., Sub No., and 8 columns of AUDIT ADJ (10, 11, and three unlabeled). Rows list various categories like Plant Operations, Housekeeping, Depreciation, Laundry, Dietary, Patient Supplies, Specialized Support Surfaces, Physical Therapy, and Occupational Therapy.





Provider Name:  
 RECHE CANYON REGIONAL REHAB CENTER

NPI:  
 1316220247

OSHPD Facility Number:  
 206364064

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

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ						
167	4									
168	4	70,235								
169	4									
170	1									
170	2									
170	3									
170	4									
174	1									
174	2									
174	3									
174	4									
200	Total	0	(190,324)	0	0	0	0	0	0	0

## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
1316220247

OSHPD Facility No:  
206364064

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

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 3,436,102	\$ 161.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 491,116	\$ 23.06
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 318,009	\$ 14.93
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 408,740	\$ 19.19
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 28,952	\$ 1.36
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 16,819	\$ 0.79
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 188,224	\$ 8.84
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 561,041	\$ 26.34
11	Cost of Routine Service/Audited Total Routine Costs	\$ 5,986,338	\$ 5,449,003	\$ 255.86
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 354.75	\$ 255.86	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 92,524	\$ 4.34
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 3,396	\$ 0.16
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 81,691	\$ 3.84
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 2,209	\$ 0.10
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 156	\$ 0.01
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 0	\$ 0.00
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 646	\$ 0.03
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 7,234	\$ 0.34
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	\$ 21,562	\$ 1.01
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 239,939	\$ 209,418	\$ 9.83
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 14.22	\$ 9.83	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 3,528,626	\$ 165.69 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 494,512	\$ 23.22 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 399,700	\$ 18.77 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 410,949	\$ 19.30 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 29,108	\$ 1.37 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 0	\$ 0.00 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 17,465	\$ 0.82 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 195,458	\$ 9.18 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 582,603	\$ 27.36 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 6,226,277	\$ 5,658,421	\$ 265.69 *
36	Total Patient Days (Adj 16)	16,875	21,297	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 368.96	\$ 265.69	
38	Medi-Cal Overpayments (Adjs 24,25)	\$ 0	\$ (12,261)	
39	Medi-Cal Credit Balances (Adj 26)	\$ 0	\$ (13,154)	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (25,415)	

## GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 22)	0	50	
42	Total Licensed Nursing Facility Beds (Adj )	156	156	
43	Total Licensed Capacity (All levels) (Adj )	156	156	
44	Total Medi-Cal Subacute Care Patient Days (Adj 21)	16,643	16,405	

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj )	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 410,949	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 410,949	

## VENTILATOR / NONVENTILATOR

		AUDITED COSTS (Adj 23)	AUDITED TOTAL DAYS (Adj 20)	AUDITED MEDI-CAL DAYS (Adj 21)
48	Ventilator (Equipment Cost Only)	\$ 33,497	13,896	9,407
49	Nonventilator	\$ N/A	7,401	6,998
50	TOTAL	\$ N/A	21,297	16,405

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
1316220247

OSHPD Facility Number:  
206364064

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 18,19)	SUBACUTE CARE ANCILLARY COST *
<b>PATIENT SUPPLIES</b>						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	17,930				7
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	685,884				284
4	Cost of Capital Related (Sch. 5, Ln. 75)	19,217				8
5	Property Taxes (Sch. 5, Ln. 75)	1,361				1
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	0				0
7	Professional Liability Insurance (Sch. 6, Ln. 75)	2,602				1
8	Quality Assurance Fees (Sch. 6, Ln. 75)	29,116				12
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	86,786				36
11	Total Patient Supplies Ancillary Service	\$ 842,897	\$ 1,918,812	0.439281	\$ 795	\$ 349

<b>SPECIALIZED SUPPORT SURFACES</b>						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	1,816				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	113,006				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	541				0
16	Property Taxes (Sch. 5, Ln. 77)	38				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	414				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	4,638				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	13,826				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 134,281	\$ 689,850	0.194652	\$ 0	\$ 0

<b>PHYSICAL THERAPY</b>						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 1,112,147				\$ 9,730
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	34,608				303
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	26,478				232
26	Cost of Capital Related (Sch. 5, Ln. 80)	43,074				377
27	Property Taxes (Sch. 5, Ln. 80)	3,051				27
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	0				0
29	Professional Liability Insurance (Sch. 6, Ln. 80)	4,379				38
30	Quality Assurance Fees (Sch. 6, Ln. 80)	49,011				429
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	146,086				1,278
33	Total Physical Therapy Ancillary Service	\$ 1,418,834	\$ 2,843,400	0.498992	\$ 24,876	\$ 12,413

<b>RESPIRATORY THERAPY</b>						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 898,594				\$ 67,255
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	24,370				1,824
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	336,399				25,178
37	Cost of Capital Related (Sch. 5, Ln. 81)	16,341				1,223
38	Property Taxes (Sch. 5, Ln. 81)	1,157				87
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	4,586				343
41	Quality Assurance Fees (Sch. 6, Ln. 81)	51,322				3,841
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	152,975				11,449
44	Total Respiratory Ancillary Service	\$ 1,485,744	\$ 1,046,844	1.419260	\$ 78,351	\$ 111,200

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
1316220247

OSHPD Facility Number:  
206364064

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 18,19)	SUBACUTE CARE ANCILLARY COST *
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## OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 1,033,972				\$ 7,448
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	20,272				146
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	6,808				49
48	Cost of Capital Related (Sch. 5, Ln. 82)	13,159				95
49	Property Taxes (Sch. 5, Ln. 82)	932				7
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	0				0
51	Professional Liability Insurance (Sch. 6, Ln. 82)	3,861				28
52	Quality Assurance Fees (Sch. 6, Ln. 82)	43,214				311
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	128,808				928
55	Total Occupational Therapy Ancillary Service	\$ 1,251,026	\$ 2,986,920	0.418835	\$ 21,518	\$ 9,012

## SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 331,943				\$ 8,090
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	9,022				220
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	8,934				218
59	Cost of Capital Related (Sch. 5, Ln. 83)	9,807				239
60	Property Taxes (Sch. 5, Ln. 83)	695				17
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	0				0
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,294				32
63	Quality Assurance Fees (Sch. 6, Ln. 83)	14,486				353
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	43,178				1,052
66	Total Speech Pathology Ancillary Service	\$ 419,359	\$ 810,600	0.517344	\$ 19,757	\$ 10,221

## PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	24,223				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	1,348,428				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	12,338				0
71	Property Taxes (Sch. 5, Ln. 85)	874				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	0				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	4,977				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	55,703				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	166,034				0
77	Total Pharmacy Ancillary Service	\$ 1,612,577	\$ 3,796,326	0.424773	\$ 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)	2,504				4
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	155,791				243
81	Cost of Capital Related (Sch. 5, Ln. 90)	746				1
82	Property Taxes (Sch. 5, Ln. 90)	53				0
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	0				0
84	Professional Liability Insurance (Sch. 6, Ln. 90)	571				1
85	Quality Assurance Fees (Sch. 6, Ln. 90)	6,395				10
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	19,060				30
88	Total Laboratory Ancillary Service	\$ 185,120	\$ 521,899	0.354705	\$ 815	\$ 289

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
RECHE CANYON REGIONAL REHAB CENTER

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

NPI:  
1316220247

OSHPD Facility Number:  
206364064

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 18,19)	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)	9,665				5
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	601,290				284
103	Cost of Capital Related (Sch. 5, Ln. 100)	2,879				1
104	Property Taxes (Sch. 5, Ln. 100)	204				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	0				0
106	Professional Liability Insurance (Sch. 6, Ln. 100)	2,205				1
107	Quality Assurance Fees (Sch. 6, Ln. 100)	24,680				12
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	73,565				35
110	Total Other Ancillary Service	\$ 714,489	\$ 17,707,510	0.040349	\$ 8,357	\$ 337

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)					887
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					55,204
114	Cost of Capital Related (Sch. 5, Ln. 101)					264
115	Property Taxes (Sch. 5, Ln. 101)					19
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					202
118	Quality Assurance Fees (Sch. 6, Ln. 101)					2,266
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					6,754
121	Total Subacute Ancillary Service					\$ 65,597

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 92,524
123	Cost of Indirect Care - Labor					3,396
124	Cost of Direct and Indirect Nonlabor					81,691
125	Cost of Capital Related					2,209
126	Property Taxes					156
127	CDPH Licensing Fees					0
128	Professional Liability Insurance					646
129	Quality Assurance Fees					7,234
130	Caregiver Training					0
131	Cost of Administration					21,562
132	Total Cost of Subacute Care Ancillary Services					\$ 209,418

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1316220247		29
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 costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$580,333	\$580,333	

Provider Name							Fiscal Period	NPI	Adjustments		
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316220247	29		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$524,421	\$1,133	\$525,554	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify fire safety services to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	1,818,775	(1,133)	1,817,642 *	
3	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$0	\$452,302	\$452,302	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor To reclassify the labor portion for housekeeping services that met requirements for agency costs. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)	492,383	(452,302)	40,081	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,639,558	\$34,246	\$1,673,804	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces To reclassify ventilator rental expense to Leases and Rentals cost center for propriety. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	146,920	(34,246)	112,674	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316220247		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
5	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$315,743	(\$26,049)	\$289,694
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	950,021	(399,009)	551,012
	10.5	080	3	8A-1	080	3	Physical Therapy - Agency Staff	1,000	(1,000)	0
	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff	1,000	(1,000)	0
	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff	5,184	(5,184)	0
	10.5	155	3	8A-1	155	3	Social Services - Agency Staff	15	(15)	0
	10.5	165	3	8A-1	165	3	Administration - Agency Staff	28,813	(28,813)	0
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	36,828	26,049	62,877
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	19,105	399,009	418,114
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	9,487	1,000	10,487
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	1,000	1,000
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	0	5,184	5,184
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	7,163	15	7,178
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,817,642	28,813	1,846,455 *
							To reclassify the nonlabor portion of agency costs to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502			
6	10.5	081	3	8A-1	081	3	Respiratory Therapy - Agency Staff	(\$14,289)	\$14,289	\$0
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	343,552	(14,289)	329,263
							To reclassify respiratory therapy with a negative ending balance to other non-labor for proper cost findings. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
7	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$1,301,012	\$41,475	\$1,342,487
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	811,237	107,588	918,825 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	15,174	42,336	57,510
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	21,351	4,324	25,675
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,846,455	(195,723)	1,650,732 *
							To reclassify consultant, incontinence, and waste disposal expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	NPI	Adjustments		
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316220247	29		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
8	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$575,658	\$23,864	\$599,522	
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	78,906	(23,864)	55,042	
							To reclassify IV supplies expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$918,825	(\$786,029)	\$132,796	
	10.5	169	4	8A-1	169	4	Quality Assurance Fees	0	786,029	786,029	
							To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101, and 52506				
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,650,732	(\$70,235)	\$1,580,497 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	0	70,235	70,235	
							To reclassify professional liability insurance expense to the facility liability insurance cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316220247	29		
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>ADJUSTMENT TO REPORTED COSTS</u></b>											
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate renal dialysis expense for services not included in the Medi-Cal rate per day. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 amd 2304 CCR, Title 22, Sections 51511, 51511.5, and 51123	*	\$1,580,497	(\$190,324)	\$1,390,173

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316220247		29
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 STATISTICS</u></b>										
12	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	1,105	1,105
	10.7	010	1,2	7	010		Housekeeping	0	266	266
	10.7	060	1,2,3	7	060		Laundry and Linen	0	463	463
	10.7	065	1,2,3	7	065		Dietary	0	2,932	2,932
	10.7	075	1,2,3	7	075		Patient Supplies	0	382	382
	10.7	080	1,2,3	7	080		Physical Therapy	0	902	902
	10.7	081	1,2,3	7	081		Respiratory Therapy	0	250	250
	10.7	082	1,2,3	7	082		Occupational Therapy	0	196	196
	10.7	083	1,2,3	7	083		Speech Pathology	0	196	196
	10.7	085	1,2,3	7	085		Pharmacy	0	141	141
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	24,118	24,118
	10.7	125	1,2,3	7	125		Subacute Care	0	8,383	8,383
	10.7	140	1,2,3	7	140		Beauty and Barber	0	120	120
	10.7	155	1,2,3	7	155		Social Services	0	259	259
	10.7	160	1,2,3	7	160		Activities	0	100	100
	10.7	165	1,2,3	7	165		Administration	0	1,989	1,989
	10.7	166	1,2,3	7	166		Medical Records	0	225	225
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	225	225
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	42,252	42,252
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	41,147	41,147
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	40,881	40,881
							To establish square feet statistics based on the provider's property blue prints and worksheet 1 in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	NPI		Adjustments
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316220247		29
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 STATISTICS</u></b>										
13	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	353,617	353,617
	10.7	125	4	7	125		Subacute Care	0	222,444	222,444
	10.7	140	4	7	140		Beauty and Barber	0	5,819	5,819
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	581,880	581,880
							To establish laundry pound statistics based on the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
14	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	77,228	77,228
	10.7	125	5	7	125		Subacute Care	0	16,849	16,849
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	94,077	94,077
							To establish meals served statistics based on the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	NPI		Adjustments
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316220247		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
15	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	37,976	(4,420)	33,556
16	11(2)	105	5	Subacute 1	36		Total Patient Days - Subacute Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	16,875	4,422	21,297
17	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 September 30, 2013 Report Dates: September 27, 2013 and October 10, 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	6,881	(369)	6,512

Provider Name							Fiscal Period	NPI		Adjustments
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316220247		29
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 TOTAL CHARGES</u></b>										
18	13	10	4	Subacute 2	11		Subacute Ancillary Charges - Patient Supplies	\$785	\$10	\$795
	13	15	4	Subacute 2	33		Subacute Ancillary Charges - Physical Therapy	24,577	299	24,876
	13	16	4	Subacute 2	44		Subacute Ancillary Charges - Respiratory Therapy	77,411	940	78,351
	13	17	4	Subacute 2	55		Subacute Ancillary Charges - Occupational Therapy	21,260	258	21,518
	13	18	4	Subacute 2	66		Subacute Ancillary Charges - Speech Pathology	19,520	237	19,757
	13	25	4	Subacute 2	88		Subacute Ancillary Charges - Laboratory	805	10	815
	13	35	4	Subacute 2	110		Subacute Ancillary Charges - Other Ancillary Services	4,626	3,731	8,357
							To adjust Subacute ancillary charges to agree with the provider's general ledger and the allocation ratio. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304			
19	13	12	4	Subacute 2	22		Subacute Ancillary Charges - Specialized Support Surfaces	\$328,981	(\$328,981)	\$0
	13	20	4	Subacute 2	77		Subacute Ancillary Charges - Pharmacy	63,580	(63,580)	0
							To eliminate reported Subacute ancillary charges not included in the Subacute rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511.5, 51511(c), and 51511.5(d)			

Provider Name							Fiscal Period	NPI		Adjustments
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316220247		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE</b>										
20	4.3	100	1	Subacute 1	48		Total Ventilator Days	9,403	4,493	13,896
	4.3	115	1	Subacute 1	49		Total Nonventilator Days	7,472	(71)	7,401
	4.1	25	6	Subacute 1	50		Total Patient Days - Subacute Care	16,875	4,422	21,297
							To adjust total Subacute patient days to agree with the provider's patient census reports and to reflect total ventilator and nonventilator patient days in the audit report. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304			
21	4.3	100	2	Subacute 1	48		Total Medi-Cal Ventilator Days	9,403	4	9,407
	4.3	115	2	Subacute 1	49		Total Medi-Cal Nonventilator Days	7,240	(242)	6,998
	4.1	25	2	Subacute 1	44		Total Medi-Cal Subacute Care Patient Days	16,643	(238)	16,405
	4.3	120	2	Subacute 1	50		Total Medi-Cal Subacute Care Patient Days	16,643	(238)	16,405
							To reflect Subacute ventilator, nonventilator, and total 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 September 30, 2013 Report Dates: September 27, 2013 and October 10, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511.5 and 51541 Medi-Cal Subacute Care Contract No. 11-11-70201			

Provider Name							Fiscal Period			NPI		Adjustments
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1316220247		29
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 MEDI-CAL SETTLEMENT DATA - SUBACUTE</u>												
22	Not Reported			Subacute 1	41		Contracted Number of Subacute Care Beds To identify the number of contract adults subacute beds on the Subacute Schedule 1. 42 CFR 413.24 CMS Pub. 15-1, Section 2304 Medi-Cal Adult Subacute Contract No. 11-11-70201			0	50	50
23	Not Reported			Subacute 1	48		Ventilator (Equipment Cost Only) To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 11-11-70201			\$0	\$33,497	\$33,497

Provider Name							Fiscal Period			NPI		Adjustments
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1316220247		29
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b>ADJUSTMENTS TO OTHER MATTERS</b>												
	Not Reported			Subacute 1	38		Medi-Cal Overpayments		\$0			
24							To recover Medi-Cal overpayments for Subacute (NPI#1073688230) because the share of cost was not properly deducted from the amount billed and due to lack of documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 W & I Code 14124.2(b) CCR, Title 22, Sections 50786 and 51458.1			\$2,580		
25							To recover Medi-Cal overpayments for Subacute (NPI#1316220247) because the share of cost was not properly deducted from the amount billed and due to lack of documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 W & I Code 14124.2(b) CCR, Title 22, Sections 50786 and 51458.1			<u>9,681</u> \$12,261	\$12,261	
26	Not Reported			Subacute 1	39		Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$13,154	\$13,154	

Provider Name							Fiscal Period		NPI		Adjustments			
RECHE CANYON REGIONAL REHAB CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1316220247		29			
Report References							Explanation of Audit Adjustments		As Reported		Increase (Decrease)		As Adjusted	
Cost Report			Audit Report											
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENTS TO OTHER MATTERS</u>														
	Not Reported			1	14		Overpayments		\$0					
27							To recover Medi-Cal overpayments for Skilled Nursing (NPI#1073688230) because the share of cost was not properly deducted from the amount billed and due to lack of documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 W & I Code 14124.2(b) CCR, Title 22, Sections 50786 and 51458.1				\$10,843			
28							To recover Medi-Cal overpayments for Skilled Nursing (NPI#1316220247) because the share of cost was not properly deducted from the amount billed and due to lack of documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 W & I Code 14124.2(b) CCR, Title 22, Sections 50786 and 51458.1				5,937			
29							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1				<u>14,962</u> \$31,742		\$31,742	