

**REPORT
ON THE
RATE SETTING AUDIT**

**TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY
SUN VALLEY, CALIFORNIA
NATIONAL PROVIDER 1669462784**

**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: Daniela Bitá-Mocanu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 5, 2014

Cynthia Capetillo
Chief Financial Officer
Mountain View Child Care, Inc.
1720 Mountain View Avenue
Loma Linda, CA 92354

TOTALLY KIDS SPECIALTY HEALTHCARE – SUN VALLEY
NATIONAL PROVIDER IDENTIFIER (NPI) 1669462784
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 Schedule

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.

Cynthia Capetillo
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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:

TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1669462784

OSHPD Facility No.:

206196609

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	\$ 0	\$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
11	Cost of Routine Service/Audited Total Costs	\$ 0	\$ 0	\$ 0.00
12	Total Patient Days (Adj)	0	0	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 0	\$ 0	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj)	0	0	
16	Medi-Cal Managed Care Days (Adj)	0	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	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
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	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
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	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1669462784

OSHPD Facility No.:

206196609

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)	\$ 11,089,918	\$ 11,037,347	
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)	\$ 11,089,918	\$ 11,037,347	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	14,983	14,983	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 740.17	\$ 736.66	
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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

NPI:
1669462784

OSHPD Facility No.:
206196609

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	\$ 47,201	\$ 47,201		
160	Activities	184,136		\$ 184,136	
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	0	0	0	0 *
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	0	0	0	0 *
126	Subacute Care - Pediatric	6,461,847	47,201	184,136	6,693,184 **
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	\$ 6,693,184	\$ 47,201	\$ 184,136	\$ 6,693,184

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

NPI:
1669462784

OSHPD Facility Number:
206196609

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	\$ 173,315	\$ 173,315										
010	Housekeeping	178,278	0	\$ 178,278									
060	Laundry and Linen	52,175	6,353	6,535	\$ 65,063								
065	Dietary	75,363	0	0	0	\$ 75,363							
155	Social Services	N/A	0	0	0	0	\$ 0						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	37,484	38,557	0	0	0	0		\$ 76,041	\$ 76,041		
166	Medical Records	45,879	3,812	3,921	0	0	0	0		53,612		\$ 53,612	
170	Inservice Education - Nursing	123,236	0	0	0	0	0	0	\$ 123,236				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ 0
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	0	0	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		0	0	0	0	0	0	0	0	0	0	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		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		125,666	129,265	65,063	75,363	0	0	123,236	518,593	76,041	53,612	648,246
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 648,246	\$ 173,315	\$ 178,278	\$ 65,063	\$ 75,363	\$ 0	\$ 0	\$ 123,236	\$ 518,593	\$ 76,041	\$ 53,612	\$ 648,246

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

NPI:
1669462784

OSHPD Facility Number:
206196609

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	\$ 173,459	\$ 173,459										
010	Housekeeping	110,488	0	\$ 110,488									
060	Laundry and Linen	32,894	6,358	4,050	\$ 43,303								
065	Dietary	192,989	0	0	0	\$ 192,989							
155	Social Services	140	0	0	0	0	\$ 140						
160	Activities	9,763	0	0	0	0	0	\$ 9,763					
165	Administration	N/A	37,515	23,896	0	0	0	0		\$ 61,411	\$ 61,411		
166	Medical Records	11,424	3,815	2,430	0	0	0	0		17,669		\$ 17,669	
170	Inservice Education - Nursing	2,182	0	0	0	0	0	0	\$ 2,182				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ 0
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0
110	Intermediate Care	0	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	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	505,230	125,770	80,112	43,303	192,989	140	9,763	2,182	959,489	61,411	17,669	1,038,569
128	Transitional Inpatient Care	0	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	0
135	Other Routine Services	0	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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		\$ 1,038,569	\$ 173,459	\$ 110,488	\$ 43,303	\$ 192,989	\$ 140	\$ 9,763	\$ 2,182	\$ 959,489	\$ 61,411	\$ 17,669	\$ 1,038,569

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

NPI:
1669462784

OSHPD Facility Number:
206196609

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 741,969	93%							
	Property Tax (line 40)	54,150	7%	\$ 796,119						
005	Plant Operations and Maintenance			41,493	\$ 41,493					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			27,662	1,521	0	\$ 29,183			
065	Dietary			0	0	0	0	\$ 0		
155	Social Services			0	0	0	0	0	\$ 0	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			163,207	8,974	0	0	0	0	0
166	Medical Records			16,597	913	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	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			0	0	0	0	0	0	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			547,159	30,086	0	29,183	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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 796,119	100%	\$ 796,119	\$ 41,493	\$ 0	\$ 29,183	\$ 0	\$ 0	\$ 0

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

NPI:
1669462784

OSHPD Facility Number:
206196609

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 741,969	93%							
	Property Tax (line 40)	54,150	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 172,181	\$ 172,181				
166	Medical Records				17,510		\$ 17,510			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	\$ 0	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	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			0	0	0	0	0	0	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	606,428	172,181	17,510	796,119	741,969	54,150
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 796,119	100%	\$ 0	\$ 606,428	\$ 172,181	\$ 17,510	\$ 796,119	\$ 741,969	\$ 54,150

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

NPI:
1669462784

OSHPD Facility Number:
206196609

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. 91% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 14,722												
055	Interest - Other	9,549												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,675,106												
	Total Costs Allocable as Administration	1,699,377	91%											
167	CDPH Licensing Fees	13,371	1%											
168	Professional Liability Insurance	148,481	8%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,861,229	100%						\$ 1,861,229					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
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	0	0	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			0	0	0	0	0	0	0	0	0	0	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			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			6,693,184	518,593	959,489	606,428	8,777,694	1,861,229	1,699,377	13,371	148,481	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,861,229		\$ 6,693,184	\$ 518,593	\$ 959,489	\$ 606,428	\$ 8,777,694	\$ 1,861,229					
	Total Administrative Costs							\$ 1,861,229		\$ 1,699,377	\$ 13,371	\$ 148,481	\$ 0	\$ 0
	Unit Cost Multiplier							0.21204077						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 129,653	\$ 79,080	\$ 189,691	\$ 398,424						
	TOTAL FACILITY COSTS							\$ 11,037,347						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

NPI:
1669462784

OSHPD Facility Number:
206196609

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adjs 13,14)	(Adjs 13,14)	(Adjs 13,14)	(Adj 15)	(Adjs 16,17)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,200									
010	Housekeeping										
060	Laundry and Linen	800	800	800							
065	Dietary										
155	Social Services										
160	Activities										
165	Administration	4,720	4,720	4,720							
166	Medical Records	480	480	480							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care						0	0	0	0	0
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						0	0	0	0	0
126	Subacute Care - Pediatric	15,824	15,824	15,824	309,030	24,225	6,967,077	6,967,077	6,967,077	8,777,694	8,777,694
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,024	21,824	21,824	309,030	24,225	6,967,077	6,967,077	6,967,077	8,777,694	8,777,694
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 47,201 0.006774864	\$ 184,136 0.026429448			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 173,315 7.94148644	\$ 178,278 8.16889663	\$ 65,063 0.21054042	\$ 75,363 3.11095975	\$ - 0.00000000	\$ - 0.00000000	\$ 123,236 0.01768834	\$ 76,041 0.00866298	\$ 53,612 0.00610775
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 173,459 7.94808468	\$ 110,488 5.06268328	\$ 43,303 0.14012431	\$ 192,989 7.96652219	\$ 140 0.00002010	\$ 9,763 0.00140131	\$ 2,182 0.00031319	\$ 61,411 0.00699624	\$ 17,669 0.00201296
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 796,119 34.57778840	\$ 41,493 1.90127136	\$ - 0.00000000	\$ 29,183 0.09443500	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ 172,181 0.01961576	\$ 17,510 0.00199482

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1669462784

OSHPD Facility Number:

206196609

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	\$ 140,084	\$ 0	\$ 140,084	(Sch 3)
005	.20-.39	Fringe Benefits	6200	33,231	0	33,231	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	173,459	0	173,459	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 346,774	\$ 0	\$ 346,774	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 135,552	\$ 0	\$ 135,552	(Sch 3)
010	.20-.39	Fringe Benefits	6300	42,726	0	42,726	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	110,488	0	110,488	(Sch 4)
010		Housekeeping - Total	6300	\$ 288,766	\$ 0	\$ 288,766	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 162,036	\$ 4,227	\$ 166,263	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,697	0	2,697	(Sch 5)
025		Depreciation: Equipment	7140	92,991	0	92,991	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	18,000	35,510	53,510	(Sch 5)
040		Property Taxes	7300	66,995	(12,845)	54,150	(Sch 5)
045		Property Insurance	7400	18,962	(4,240)	14,722	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	426,508	0	426,508	(Sch 5)
055		Interest - Other	7600	36,209	(26,660)	9,549	(Sch 6)
057		Subtotal 005 - 055		\$ 1,459,938	\$ (4,008)	\$ 1,455,930	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 40,532	\$ 0	\$ 40,532	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,643	0	11,643	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	32,894	0	32,894	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 85,069	\$ 0	\$ 85,069	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 59,568	\$ 0	\$ 59,568	(Sch 3)
065	.20-.39	Fringe Benefits	6500	15,795	0	15,795	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	192,989	0	192,989	(Sch 4)
065		Dietary - Total	6500	\$ 268,352	\$ 0	\$ 268,352	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

NPI:
1669462784

OSHPD Facility Number:
206196609

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	\$ 201,724	\$ (201,724)	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	52,527	(52,527)	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	(254,251)	254,251	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 1,370,009	\$ (1,370,009)	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	304,543	(304,543)	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	(1,674,551)	1,674,551	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1	\$ (1)	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 199,881	\$ (199,881)	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	52,047	(52,047)	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	(251,927)	251,927	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 1	\$ (1)	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 8,008	\$ (8,008)	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,085	(2,085)	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	(10,093)	10,093	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

NPI:
1669462784

OSHPD Facility Number:
206196609

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2	\$ (2)	\$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 0	\$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110		0	0	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 0	\$ 0	
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	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 3,390,499	\$ 1,779,622	\$ 5,170,121	(Sch 2)
126	.20-.39	Fringe Benefits	6160	880,524	411,202	1,291,726	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	2,852,510	(2,347,280)	505,230	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 7,123,533	\$ (156,456)	\$ 6,967,077	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

NPI:
1669462784

OSHPD Facility Number:
206196609

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		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 7,123,533	\$ (156,456)	\$ 6,967,077
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 38,406	\$ 0	\$ 38,406
155	.20-.39	Fringe Benefits	6600	8,795	0	8,795
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	140	0	140
155		Social Services - Total	6600	\$ 47,341	\$ 0	\$ 47,341

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

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

NPI:
1669462784

OSHPD Facility Number:
206196609

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	\$ 144,294	\$ 0	\$ 144,294	(Sch 2)
160	.20-.39	Fringe Benefits	6700	39,842	0	39,842	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,763	0	9,763	(Sch 4)
160		Activities - Total	6700	\$ 193,899	\$ 0	\$ 193,899	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 357,455	\$ (37,150)	\$ 320,305	(Sch 6)
165	.20-.39	Fringe Benefits	6900	98,653	(8,729)	89,924	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,099,862	165,015	1,264,877	(Sch 6)
165		Administration - Total	6900	\$ 1,555,970	\$ 119,136	\$ 1,675,106	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 37,150	\$ 37,150	(Sch 3)
166	.20-.39	Fringe Benefits	6900		8,729	8,729	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	48,047	(36,623)	11,424	(Sch 4)
166		Medical Records - Total	6900	\$ 48,047	\$ 9,256	\$ 57,303	
167		CDPH Licensing Fees	6900	\$ 13,371	\$ 0	\$ 13,371	(Sch 6)
168		Professional Liability Insurance	6900	\$ 168,980	\$ (20,499)	\$ 148,481	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 98,013	\$ 0	\$ 98,013	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,223	0	25,223	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,182	0	2,182	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 125,418	\$ 0	\$ 125,418	
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		\$ 2,153,026	\$ 107,893	\$ 2,260,919	
200		Total		\$ 11,089,920	\$ (52,573)	\$ 11,037,347	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900	\$ 0	0	\$ 374,294
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* For informational purposes only, this amount is included in various cost centers above.
Per provider's records, employee health benefits are grouped as Flex Benefits and include health, dental and vision.
The provider does not segregate the expenses by type of insurance.

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

NPI:
1669462784

OSHPD Facility Number:
206196609

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	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	4,227				4,227			
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	35,510	35,510						
040	4	Property Taxes	(12,845)					(12,845)		
045	4	Property Insurance	(4,240)						(4,240)	
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	(26,660)							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	(201,724)		(201,724)					
080	2	Physical Therapy - Fringe Benefits	(52,527)		(52,527)					
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	254,251		254,251					
081	1	Respiratory Therapy - Salaries and Wages	(1,370,009)		(1,370,009)					
081	2	Respiratory Therapy - Fringe Benefits	(304,543)		(304,543)					
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	1,674,551		1,674,551					
082	1	Occupational Therapy - Salaries and Wages	(199,881)		(199,881)					
082	2	Occupational Therapy - Fringe Benefits	(52,047)		(52,047)					
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	251,927		251,927					

Provider Name:
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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
083	1	Speech Pathology - Salaries and Wages	(8,008)	(8,008)						
083	2	Speech Pathology - Fringe Benefits	(2,085)	(2,085)						
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	10,093	10,093						
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:
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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	0								
126	1	1,779,622		1,779,622						
126	2	411,202		411,202						
126	3	0								
126	4	(2,347,280)	(23,003)	(2,190,824)	(133,453)					
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	0								
155	4	0								
160	1	0								
160	2	0								
160	3	0								
160	4	0								
165	1	(37,150)				(37,150)				
165	2	(8,729)				(8,729)				
165	3	0								
165	4	165,015	(12,507)		133,453	36,623				17,871
166	1	37,150				37,150				
166	2	8,729				8,729				
166	3	0								
166	4	(36,623)				(36,623)				

Provider Name:
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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	
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(20,499)							(20,499)	
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$52,573)</u>	<u>0</u>	<u>(2)</u>	<u>0</u>	<u>0</u>	<u>4,227</u>	<u>(12,845)</u>	<u>(4,240)</u>	<u>(2,628)</u>
			(To Sch 8)								

SUMMARY OF SUBACUTE CARE - PEDIATRIC COSTS AND INFORMATION

Provider Name:

TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1669462784

OSHPD Facility Number:

206196609

	AS REPORTED	AS AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE CARE - PEDIATRIC PER DIEM			
1. Subacute Care - Pediatric Ancillary Cost (Subacute Care - Pediatric Sch. 2)	\$ 0	\$ 0	\$ 0 *
2. Subacute Care - Pediatric Ancillary Cost (Sch. 2, 3, 4, 5, & 6; Ln 102)	\$ 0	\$ 0	\$ 0 *
3. Subacute Care - Pediatric Routine Cost (Sch. 2, 3, 4, 5, & 6; Ln. 126)	\$ 11,089,918	\$ 11,037,347	\$ (52,571) *
4. Total Subacute Care - Pediatric Facility Cost (Lines 1, 2, & 3)	\$ 11,089,918	\$ 11,037,347	\$ (52,571) *
5. Total Subacute Care - Pediatric Patient Days (Adj)	14,983	14,983	0 *
6. Average Subacute Care - Pediatric Per Diem Cost (L 4 ÷ L 5)	\$ 740.17	\$ 736.66	\$ (3.51) *
7. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
8. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
9. Amount Due Provider (State)	\$ 0	\$ 0	\$ 0
GENERAL INFORMATION			
10. Contracted Number of Subacute Care - Pediatric Beds (Adj 21)	0	45	45
11. Total Licensed Nursing Facility Beds (Adj)	45	45	0
12. Total Licensed Capacity (All levels) (Adj)	45	45	0
13. Total Medi-Cal Subacute Care - Pediatric Patient Days (Adj 20)	14,670	14,337	(333)
CAPITAL RELATED COST			
14. Direct Capital Related Cost (Adj)	\$ NA	\$ 0	\$ 0
15. Indirect Capital Related Cost (Sch 5, Line 100.12 + Line 126)	\$ NA	\$ 796,119	\$
16. Total Capital Related Cost (Lines 14 & 15)	\$ 0	\$ 796,119	\$ 0
VENTILATOR AND NONVENTILATOR			
	AUDITED COSTS (Adj 22)	AUDITED TOTAL DAYS (Adj)	AUDITED MEDI-CAL DAYS (Adj 19)
17. Ventilator (Equipment Cost Only)	\$ 41,141	6,747	6,523
18. Nonventilator	N/A	8,236	N/A
19. TOTAL	N/A	14,983	N/A

* (To Schedule 1)

Provider Name							Fiscal Period			NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1669462784		22
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	\$374,294	\$374,294		

Provider Name							Fiscal Period	NPI		Adjustments	
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669462784		22	
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	\$18,000	\$35,510	\$53,510	
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	2,852,510	(23,003)	2,829,507 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,099,862	(12,507)	1,087,355 *	
							To reclassify lease expenses from the using cost center 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	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	\$201,724	(\$201,724)	\$0	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	52,527	(52,527)	0	
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	1,370,009	(1,370,009)	0	
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	304,543	(304,543)	0	
	10.5	082	1	8A-1	082	1	Occupational Therapy - Salaries and Wages	199,881	(199,881)	0	
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	52,047	(52,047)	0	
	10.5	083	1	8A-1	083	1	Speech Pathology - Salaries and Wages	8,008	(8,008)	0	
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	2,085	(2,085)	0	
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	* 2,829,507	(2,190,824)	638,683 *	
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	(254,251)	254,251	0	
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	(1,674,551)	1,674,551	0	
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	(251,927)	251,927	0	
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	(10,093)	10,093	0	
	10.5	126	1	8A-1	126	1	Subacute Care - Pediatrics - Salaries	3,390,499	1,779,622	5,170,121	
	10.5	126	2	8A-1	126	2	Subacute Care - Pediatrics - Fringe Benefits	880,524	411,202	1,291,726	
							To correct the provider's adjustments that were not properly carried forward to page 10.5 of the cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	NPI	Adjustments		
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669462784	22		
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											
4	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	*	\$638,683	(\$133,453)	\$505,230
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,087,355	133,453	1,220,808 *
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				
5	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$357,455	(\$37,150)	\$320,305
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		98,653	(8,729)	89,924
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		48,047	(36,623)	11,424
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,220,808	36,623	1,257,431 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	37,150	37,150
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	8,729	8,729
							To reclassify expenses to the appropriate cost centers to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669462784		22
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	015	4	8A-1	015	4	Depreciation - Buildings and Improvements To adjust home office depreciation allocation expense to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$162,036	\$4,227	\$166,263
7	10.5	040	4	8A-1	040	4	Property Taxes To reflect the proper accrual of real property taxes applicable to the audit period and to agree with the provider's supporting documentation. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	\$66,995	(\$12,845)	\$54,150
8	10.5	045	4	8A-1	045	4	Property Insurance To eliminate property flood insurance pertaining to a loan paid to a related party. 42 CFR 413.17, 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 218.1, 1005, 2300, and 2304	\$18,962	(\$4,240)	\$14,722
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,257,431	\$17,871	\$1,275,302 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust insurance expense to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	168,980	(20,499)	148,481

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669462784	22		
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											
10	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense on Blake Rochette loan paid to a related party. 42 CFR 413.9(c)(3), 413.17, and 413.153 CMS Pub. 15-1, Sections 202.2, 218, 218.1 and 2102.3	\$36,209	(\$26,660)	\$9,549	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,275,302			
11							To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2139, 2300 and 2304		(\$966)		
12							To eliminate penalties for late payments not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300 and 2304		(9,459) (\$10,425)	\$1,264,877	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669462784		22	
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 STATISTICS											
13	10.7	126	1,2,3	7	126		Subacute Care - Pediatrics (Square Feet)	0	22,411	22,411 *	
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	22,411	22,411 *	
							To establish square footage statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
14	10.7	005	1,2,3	7	005		Plant Operations and Maintenance (Square Feet)	0	1,200	1,200	
	10.7	060	1,2,3	7	060		Laundry and Linen	0	800	800	
	10.7	126	1,2,3	7	126		Subacute Care - Pediatrics	*	22,411	(6,587)	15,824
	10.7	165	1,2,3	7	165		Administration	0	4,720	4,720	
	10.7	166	1,2,3	7	166		Medical Records	0	480	480	
	10.7	175	1	7	N/A		Total Statistics - Square Feet	*	22,411	613	23,024
	10.7	175	2,3	7	N/A		Total Statistics - Square Feet	*	22,411	(587)	21,824
							To adjust square footage statistics to agree with the provider's square footage allocation summary. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
15	10.7	126	4	7	126		Subacute Care - Pediatrics (Pounds of Laundry)	0	309,030	309,030	
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	309,030	309,030	
							To establish pounds of laundry statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
16	10.7	126	5	7	126		Subacute Care - Pediatrics (Meals Served)	0	10,192	10,192 *	
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	10,192	10,192 *	
							To establish patient meals statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669462784		22
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 STATISTICS										
17	10.7	126	5	7	126	Subacute Care - Pediatrics (Meals Served)	*	10,192	14,033	24,225
	10.7	175	5	7	N/A	Total Statistics - Meals Served	*	10,192	14,033	24,225
To adjust patient meals statistics to agree with the provider's supporting documentation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669462784		22
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				
ADJUSTMENT TO REPORTED TOTAL CHARGES										
18	13	15	7	Ped Sub 3	80		Physical Therapy	\$174,412	(\$174,412)	\$0
	13	16	7	Ped Sub 3	81		Respiratory Therapy	55,060	(55,060)	0
	13	17	7	Ped Sub 3	82		Occupational Therapy	174,412	(174,412)	0
	13	18	7	Ped Sub 3	83		Speech Pathology	87,207	(87,207)	0
							To eliminate subacute pediatric ancillary charges for proper matching of revenues and expenses. 42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2200.4, 2206, 2300, 2302.6, 2304 and 2306			

Provider Name							Fiscal Period	NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE - SUN VALLEY							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1669462784		22
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 - PEDIATRIC SUBACUTE										
19	4.3	130	2	Ped Sub 1	17	Medi-Cal Subacute Pediatric Patient Care Days - Ventilator 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 December 31, 2013 Report Date: January 7, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Pediatric Subacute Care Contract Amendments 8 and 9	6,509	14	6,523	
20	4.1	30	2	Ped Sub 1	13	Medi-Cal Subacute Pediatric Patient Care Days - Total To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through December 31, 2013 Report Date: January 7, 2014 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	14,670	(333)	14,337	
21	Not Reported			Ped Sub 1	10	Contracted Number of Subacute Care - Pediatric Beds To include subacute care pediatric beds on Subacute Care - Pediatric Schedule 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Pediatric Subacute Care Contract Amendments 8 and 9	0	45	45	
22	Not Reported			Ped Sub 1	17	Subacute Care - Pediatric Costs - Ventilator To reflect subacute care pediatric ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$41,141	\$41,141	