

**REPORT
ON THE
RATE SETTING AUDIT**

**TOTALLY KIDS SPECIALTY HEALTHCARE
LOMA LINDA, CALIFORNIA
NATIONAL PROVIDER 1437149556**

**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
NATIONAL PROVIDER IDENTIFIER (NPI) 1437149556
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

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

NPI:
1437149556

OSHPD Facility No.:
206361369

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

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

NPI:
1437149556

OSHPD Facility No.:
206361369

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)	\$ 11,437,130	\$ 11,428,745	
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)	\$ 11,437,130	\$ 11,428,745	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	18,569	18,569	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 615.93	\$ 615.47	
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

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1437149556

OSHPD Facility No.:

206361369

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	\$ 0	\$ 0		
160	Activities	181,563		\$ 181,563	
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	3,971,328	0	181,563	4,152,891 **
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	\$ 4,152,891	\$ 0	\$ 181,563	\$ 4,152,891

* (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

NPI:
1437149556

OSHPD Facility Number:
206361369

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	\$ 0	\$ 0										
010	Housekeeping	226,865	0	\$ 226,865									
060	Laundry and Linen	0	0	16,222	\$ 16,222								
065	Dietary	0	0	0	0	\$ 0							
155	Social Services	N/A	0	0	0	0	\$ 0						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	0	20,163	0	0	0	0		\$ 20,163	\$ 20,163		
166	Medical Records	85,006	0	21,672	0	0	0	0		106,678		\$ 106,678	
170	Inservice Education - Nursing	52,834	0	13,387	0	0	0	0	\$ 66,221				
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		0	155,421	16,222	0	0	0	66,221	237,865	20,163	106,678	364,705 **
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	\$ 364,705	\$ 0	\$ 226,865	\$ 16,222	\$ 0	\$ 0	\$ 0	\$ 66,221	\$ 237,865	\$ 20,163	\$ 106,678	\$ 364,705

* (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

NPI:
1437149556

OSHPD Facility Number:
206361369

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	\$ 456,992	\$ 456,992										
010	Housekeeping	73,707	0	\$ 73,707									
060	Laundry and Linen	95,327	32,678	5,271	\$ 133,276								
065	Dietary	375,034	0	0	0	\$ 375,034							
155	Social Services	0	0	0	0	0	\$ 0						
160	Activities	9,543	0	0	0	0	0	\$ 9,543					
165	Administration	N/A	40,615	6,551	0	0	0	0		\$ 47,166	\$ 47,166		
166	Medical Records	12,475	43,655	7,041	0	0	0	0		63,171		\$ 63,171	
170	Inservice Education - Nursing	1,515	26,967	4,349	0	0	0	0	\$ 32,832				
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	3,594,785	313,076	50,495	133,276	375,034	0	9,543	32,832	4,509,041	47,166	63,171	4,619,378
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		\$ 4,619,378	\$ 456,992	\$ 73,707	\$ 133,276	\$ 375,034	\$ 0	\$ 9,543	\$ 32,832	\$ 4,509,041	\$ 47,166	\$ 63,171	\$ 4,619,378

* (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

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

NPI:
1437149556

OSHPD Facility Number:
206361369

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 204,750	59%							
	Property Tax (line 40)	140,914	41%	\$ 345,664						
005	Plant Operations and Maintenance			7,324	\$ 7,324					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			24,194	524	0	\$ 24,717			
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			30,070	651	0	0	0	0	0
166	Medical Records			32,320	700	0	0	0	0	0
170	Inservice Education - Nursing			19,966	432	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			231,790	5,018	0	24,717	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	\$ 345,664	100%	\$ 345,664	\$ 7,324	\$ 0	\$ 24,717	\$ 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

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

NPI:
1437149556

OSHPD Facility Number:
206361369

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 59% Of Total	Property Tax 41% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 204,750	59%							
	Property Tax (line 40)	140,914	41%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 30,721	\$ 30,721				
166	Medical Records				33,020		\$ 33,020			
170	Inservice Education - Nursing			\$ 20,398						
	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			20,398	281,923	30,721	33,020	345,664	204,750	140,914
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	\$ 345,664	100%	\$ 20,398	\$ 281,923	\$ 30,721	\$ 33,020	\$ 345,664	\$ 204,750	\$ 140,914

* (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

NPI:
1437149556

OSHPD Facility Number:
206361369

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. 90% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 18,321												
055	Interest - Other	81,647												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,646,143												
	Total Costs Allocable as Administration	1,746,111	90%											
167	CDPH Licensing Fees	17,472	1%											
168	Professional Liability Insurance	182,524	9%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,946,107	100%						\$ 1,946,107					
	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			4,152,891	237,865	4,509,041	281,923	9,181,719	1,946,107	1,746,111	17,472	182,524	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	\$ 1,946,107		\$ 4,152,891	\$ 237,865	\$ 4,509,041	\$ 281,923	\$ 9,181,719	\$ 1,946,107					
	Total Administrative Costs							\$ 1,946,107		\$ 1,746,111	\$ 17,472	\$ 182,524	\$ 0	\$ 0
	Unit Cost Multiplier							0.21195453						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 126,840	\$ 110,337	\$ 63,741	\$ 300,919							
	TOTAL FACILITY COSTS							\$ 11,428,745						

* (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

NPI:
1437149556

OSHPD Facility Number:
206361369

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 Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adjs 11,12)	(Adjs 11,12)	(Adjs 11,12)	(Adj 13)	(Adjs 14,15)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	511									
010	Housekeeping										
060	Laundry and Linen	1,688	1,688	1,688							
065	Dietary										
155	Social Services										
160	Activities										
165	Administration	2,098	2,098	2,098							
166	Medical Records	2,255	2,255	2,255							
170	Inservice Education - Nursing	1,393	1,393	1,393							
	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	16,172	16,172	16,172	165,575	10,776	7,566,113	7,566,113	7,566,113	9,181,719	9,181,719
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	24,117	23,606	23,606	165,575	10,776	7,566,113	7,566,113	7,566,113	9,181,719	9,181,719
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ -	\$ 181,563			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ -	\$ 226,865	\$ 16,222	\$ -	\$ -	\$ -	\$ 66,221	\$ 20,163	\$ 106,678
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		0.00000000	9.61048039	0.09797669	0.00000000	0.00000000	0.00000000	0.00875237	0.00219597	0.01161848
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 456,992	\$ 73,707	\$ 133,276	\$ 375,034	\$ -	\$ 9,543	\$ 32,832	\$ 47,166	\$ 63,171
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 345,664	\$ 7,324	\$ -	\$ 24,717	\$ -	\$ -	\$ -	\$ 20,398	\$ 30,721	\$ 33,020
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	14.33279429	0.31026256	0.00000000	0.14928268	0.00000000	0.00000000	0.00000000	0.00269594	0.00334590	0.00359629

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

NPI:
1437149556

OSHPD Facility Number:
206361369

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	456,992	0	456,992	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 456,992	\$ 0	\$ 456,992	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 170,831	\$ 0	\$ 170,831	(Sch 3)
010	.20-.39	Fringe Benefits	6300	56,034	0	56,034	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	73,707	0	73,707	(Sch 4)
010		Housekeeping - Total	6300	\$ 300,572	\$ 0	\$ 300,572	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 5,361	\$ 0	\$ 5,361	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	66,168	0	66,168	(Sch 5)
025		Depreciation: Equipment	7140	53,969	0	53,969	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	0	73,004	73,004	(Sch 5)
040		Property Taxes	7300	140,914	0	140,914	(Sch 5)
045		Property Insurance	7400	18,321	0	18,321	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	6,248	0	6,248	(Sch 5)
055		Interest - Other	7600	81,647	0	81,647	(Sch 6)
057		Subtotal 005 - 055		\$ 1,130,192	\$ 73,004	\$ 1,203,196	
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		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	95,327	0	95,327	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 95,327	\$ 0	\$ 95,327	
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		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	375,034	0	375,034	(Sch 4)
065		Dietary - Total	6500	\$ 375,034	\$ 0	\$ 375,034	
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

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

NPI:
1437149556

OSHPD Facility Number:
206361369

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	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

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

NPI:
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OSHPD Facility Number:
206361369

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		\$ 0	\$ 0	\$ 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	\$ 3,118,746	\$ 0	\$ 3,118,746	(Sch 2)
126	.20-.39	Fringe Benefits	6160	852,582	0	852,582	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	3,914,495	(319,710)	3,594,785	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 7,885,823	\$ (319,710)	\$ 7,566,113	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

NPI:
1437149556

OSHPD Facility Number:
206361369

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		\$ 7,885,823	\$ (319,710)	\$ 7,566,113
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$	\$ 0	\$ 0
155	.20-.39	Fringe Benefits	6600		0	0
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

NPI:
1437149556

OSHPD Facility Number:
206361369

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	\$ 139,316	\$ 0	\$ 139,316	(Sch 2)
160	.20-.39	Fringe Benefits	6700	42,247	0	42,247	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,543	0	9,543	(Sch 4)
160		Activities - Total	6700	\$ 191,106	\$ 0	\$ 191,106	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 284,651	\$ (66,007)	\$ 218,644	(Sch 6)
165	.20-.39	Fringe Benefits	6900	91,866	(18,999)	72,867	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,000,354	354,278	1,354,632	(Sch 6)
165		Administration - Total	6900	\$ 1,376,871	\$ 269,272	\$ 1,646,143	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 66,007	\$ 66,007	(Sch 3)
166	.20-.39	Fringe Benefits	6900		18,999	18,999	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	97,819	(85,344)	12,475	(Sch 4)
166		Medical Records - Total	6900	\$ 97,819	\$ (338)	\$ 97,481	
167		CDPH Licensing Fees	6900	\$ 20,171	\$ (2,699)	\$ 17,472	(Sch 6)
168		Professional Liability Insurance	6900	\$ 210,288	\$ (27,764)	\$ 182,524	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 40,156	\$ 0	\$ 40,156	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,678	0	12,678	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,665	(150)	1,515	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 54,499	\$ (150)	\$ 54,349	
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		\$ 1,950,754	\$ 238,321	\$ 2,189,075	
200		Total		\$ 11,437,130	\$ (8,385)	\$ 11,428,745	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900	\$ 0		\$ 372,941
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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

NPI:
1437149556

OSHPD Facility Number:
206361369

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	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	73,004	73,004						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

NPI:
1437149556

OSHPD Facility Number:
206361369 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

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	0								
126	2	0								
126	3	0								
126	4	(319,710)	(72,854)	(246,856)						
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	(66,007)			(66,007)					
165	2	(18,999)			(18,999)					
165	3	0								
165	4	354,278		246,856	85,344	200	24,493	(236)	(1,180)	(1,199)
166	1	66,007			66,007					
166	2	18,999			18,999					
166	3	0								
166	4	(85,344)			(85,344)					

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

NPI:
1437149556

OSHPD Facility Number:
206361369

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	(2,699)				(200)				
168	4	(27,764)					(27,764)			
169	4	0								
170	1	0								
170	2	0								
170	3	0								
170	4	(150)	(150)							
174	1	0								
174	2	0								
174	3	0								
174	4	0								
200	Total	<u>(\$8,385)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,271)</u>	<u>(236)</u>	<u>(1,180)</u>	<u>(1,199)</u>

SUMMARY OF SUBACUTE CARE - PEDIATRIC COSTS AND INFORMATION

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

NPI:
1437149556

OSHPD Facility Number:
206361369

	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)	\$ 11,437,130	\$ 11,428,745	\$ (8,385) *
4. Total Subacute Care - Pediatric Facility Cost (Lines 1, 2, & 3)	\$ 11,437,130	\$ 11,428,745	\$ (8,385) *
5. Total Subacute Care - Pediatric Patient Days (Adj)	18,569	18,569	0 *
6. Average Subacute Care - Pediatric Per Diem Cost (L 4 ÷ L 5)	\$ 615.93	\$ 615.47	\$ (0.46) *
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 20)	0	56	56
11. Total Licensed Nursing Facility Beds (Adj)	56	56	0
12. Total Licensed Capacity (All levels) (Adj)	56	56	0
13. Total Medi-Cal Subacute Care - Pediatric Patient Days (Adj 18)	18,224	18,137	(87)
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	\$ 345,664	\$
16. Total Capital Related Cost (Lines 14 & 15)	\$ 0	\$ 345,664	\$ 0
VENTILATOR AND NONVENTILATOR			
	AUDITED COSTS (Adj 21)	AUDITED TOTAL DAYS (Adj 19)	AUDITED MEDI-CAL DAYS (Adj 17)
17. Ventilator (Equipment Cost Only)	\$ 41,845	14,949	14,739
18. Nonventilator	N/A	3,620	N/A
19. TOTAL	N/A	18,569	N/A

* (To Schedule 1)

Provider Name							Fiscal Period		NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1437149556		21
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	\$372,941	\$372,941	

Provider Name							Fiscal Period	NPI	Adjustments		
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1437149556	21		
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	\$0	\$73,004	\$73,004	
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	3,914,495	(72,854)	3,841,641 *	
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	1,665	(150)	1,515	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	* \$3,841,641	(\$246,856)	\$3,594,785	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,000,354	246,856	1,247,210 *	
							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)				
4	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$284,651	(\$66,007)	\$218,644	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	91,866	(18,999)	72,867	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	97,819	(85,344)	12,475	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,247,210	85,344	1,332,554 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	66,007	66,007	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	18,999	18,999	
							To reclassify reported expenses to the appropriate cost center to agree with the provider's trial balance.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,332,554	\$200	\$1,332,754 *	
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees	20,171	(200)	19,971 *	
							To reclassify RN registration expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1437149556	21		
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	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,332,754	\$24,493	\$1,357,247 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust insurance expense to agree with the provider's supporting documentation and insurance premiums. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		210,288	(27,764)	182,524
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,357,247		
7							To correct the provider's adjustment of non-allowable bank charges to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$236)	
8							To correct the provider's adjustment of non-allowable donations to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(1,180)	
9							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			(1,199) (\$2,615)	\$1,354,632
10	10.5	167	4	8A-1	167	4	CDPH Licensing Fees To adjust CDHP licensing fees to agree with the provider's invoice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$19,971	(\$2,499)	\$17,472

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1437149556		21
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										
11	10.7	126	1,2,3	7	126	Subacute Care - Pediatrics (Square Feet)	0	24,117	24,117	*
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	24,117	24,117	
	10.7	175	2,3	7	N/A	Total Statistics - Square Feet	0	24,117	24,117	*
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										
12	10.7	005	1,2,3	7	005	Plant Operations and Maintenance (Square Feet)	0	511	511	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	1,688	1,688	
	10.7	126	1,2,3	7	126	Subacute Care - Pediatrics	* 24,117	(7,945)	16,172	
	10.7	165	1,2,3	7	165	Administration	0	2,098	2,098	
	10.7	166	1,2,3	7	166	Medical Records	0	2,255	2,255	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	1,393	1,393	
	10.7	175	2,3	7	N/A	Total Statistics - Square Feet	* 24,117	(511)	23,606	
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										
13	10.7	126	4	7	126	Subacute Care - Pediatrics (Pounds of Laundry)	0	165,575	165,575	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	165,575	165,575	
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										
14	10.7	126	5	7	126	Subacute Care - Pediatrics (Meals Served)	0	4,247	4,247	*
	10.7	175	5	7	N/A	Total Statistics - Meals Served	0	4,247	4,247	*
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										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1437149556		21	
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											
15	10.7	126	5	7	126		Subacute Care - Pediatrics (Meals Served)	*	4,247	6,529	10,776
	10.7	175	5	7	N/A		Total Statistics - Meals Served	*	4,247	6,529	10,776
							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							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1437149556		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>										
16	13	15	7	Ped Sub 3	80	Physical Therapy	\$245,960	(\$245,960)	\$0	
	13	17	7	Ped Sub 3	82	Occupational Therapy	245,960	(245,960)	0	
	13	18	7	Ped Sub 3	83	Speech Pathology	122,984	(122,984)	0	
To eliminate subacute pediatric ancillary charges for proper matching of revenue and expenses. 42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306										

Provider Name							Fiscal Period	NPI		Adjustments
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1437149556		21
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										
17	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 21, 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 Contract Amendments 13 and 14	14,754	(15)	14,739	
18	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 21, 2013 Report Date: January 7, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511.6	18,224	(87)	18,137	
19	4.3	130	1	Ped Sub 1	17	Total Subacute Pediatric Patient Care Days - Ventilator	14,904	45	14,949	
	4.3	145	1	Ped Sub 1	18	Total Subacute Pediatric Patient Care Days - Nonventilator To adjust subacute pediatric ventilator and nonventilator patient days to agree with the patient census reports. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Pediatric Subacute Contract Amendments 13 and 14	3,665	(45)	3,620	

Provider Name							Fiscal Period		NPI		Adjustments	
TOTALLY KIDS SPECIALTY HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1437149556		21	
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												
20	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 Contract Amendments 13 and 14		0	56	56	
21	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	\$41,845	\$41,845	