APPEAL RECOMPUTATION
ON THE
AUDIT REPORT

ANBERRY REHABILITATION HOSPITAL
ATWATER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1154399244

FISCAL PERIOD ENDED
DECEMBER 31, 2010

Audits Section – Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditors: May Liu and Janie Lee

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: May 21, 2013

David Kuhl, Administrator
Anberry Rehabilitation Hospital
1685 Shaffer Road
Atwater, CA 95301

In the Matter of:

PROVIDER: ANBERRY REHABILITATION HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1154399244
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE NO. NF12-1210-1166D-TW

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated July 20, 2012, the following revisions have been made to the Medi-Cal audit report dated June 05, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 7,240,079	$ 218.25
Revision	65,774	1.98
Revised Cost and Cost Per Day	$ 7,305,853	$ 220.23

Enclosed are the revised schedules detailing the results of the recomputation.

(***Original signed by Margaret Varho***)
Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Enclosure

cc: Ms. Tamara S. Trapp
Hansen Hunter & Company, P.C.
8930 SW Gemini Drive
Beaverton, OR 97008

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility No.:
206242280

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 3,192,188	$ 3,192,188	$ 96.23
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 874,744	$ 903,275	$ 27.23
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 806,848	$ 825,886	$ 24.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 1,051,028	$ 1,057,381	$ 31.87
5	Property Taxes (Sch. 5, Ln. 105)	$ 31,780	$ 31,972	$ 0.96
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 18,440	$ 18,607	$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 60,900	$ 61,453	$ 1.85
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 262,404	$ 264,788	$ 7.98
10	Cost of Administration (Sch. 6, Ln. 105)	$ 941,748	$ 950,303	$ 28.65
11	Cost of Routine Service/Audited Total Costs	$ 7,240,079.35	$ 7,305,853.29	$ 220.23
12	Total Patient Days (Rev)	33,173	33,173	
13	Cost Per Patient Day (Cost Divided by Days)	$ 218.25	$ 220.23	
14	Overpayments (Rev)	$ 0	$ 0	
15	Medi-Cal Days (Rev)	48	48	
16	Medi-Cal Managed Care Days (Rev)	18376	18,376	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility No.:
206242280

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility No.:
206242280

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 95,642	$ 95,642			
160	Activities	106,378		$ 106,378		
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	23,632	0	0	23,632	
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	2,990,168	95,642	106,378	3,192,188	*
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	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,215,820	$ 95,642	$ 106,378	$ 3,215,820	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: ANBERRY REHABILITATION HOSPITAL
Provider NPI: 1154399244
OSHPD Facility Number: 206242280
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 140,362	$ 140,362											
010	Housekeeping	208,845	1,683	$ 210,528										
060	Laundry and Linen	58,538	2,902	4,405	$ 65,844									
065	Dietary	448,807	8,019	12,174	0	$ 469,000								
155	Social Services	N/A	624	948	0	0	$ 1,572							
160	Activities	N/A	3,104	4,711	0	0	0	$ 7,815						
165	Administration	N/A	22,649	34,383	0	0	0	0		$ 57,032	$ 57,032			
166	Medical Records	89,872	2,620	3,977	0	0	0	0		96,469		$ 96,469		
170	Inservice Education - Nursing	79,329	2,087	3,169	0	0	0	0	$ 84,585					
	ANCILLARY SERVICES													
075	Patient Supplies		1,145	1,738	0	0	0	0	0	2,882	167	283	$ 3,332	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		16,876	25,620	5,267	0	0	0	0	47,764	11,768	19,905	79,437	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		4,481	6,802	0	0	0	0	0	11,283	3,470	5,869	20,622	
083	Speech Pathology		3,104	4,711	0	0	0	0	0	7,815	387	655	8,857	
085	Pharmacy		0	0	0	0	0	0	0	0	2,206	3,731	5,937	
090	Laboratory		0	0	0	0	0	0	0	0	471	796	1,267	
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	388	656	1,043	
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		70,463	106,969	60,577	469,000	1,572	7,815	84,585	800,981	38,007	64,287	903,275	*
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	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		606	920	0	0	0	0	0	1,526	169	287	1,982	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,025,753	$ 140,362	$ 210,528	$ 65,844	$ 469,000	$ 1,572	$ 7,815	$ 84,585	$ 872,251	$ 57,032	$ 96,469	$ 1,025,753	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: ANBERRY REHABILITATION HOSPITAL
Provider NPI: 1154399244
OSHPD Facility Number: 206242280
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 310,232	$ 310,232											
010	Housekeeping	38,111	3,721	$ 41,832										
060	Laundry and Linen	19,274	6,413	875	$ 26,562									
065	Dietary	295,606	17,724	2,419	0	$ 315,749								
155	Social Services	197	1,380	188	0	0	$ 1,765							
160	Activities	14,261	6,859	936	0	0	0	$ 22,057						
165	Administration	N/A	50,059	6,832	0	0	0	0		$ 56,891	$ 56,891			
166	Medical Records	11,699	5,791	790	0	0	0	0		18,280		$ 18,280		
170	Inservice Education - Nursing	0	4,614	630	0	0	0	0	$ 5,243					
	ANCILLARY SERVICES													
075	Patient Supplies	7,218	2,530	345	0	0	0	0	0	10,093	167	54	$ 10,314	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	1,463,714	37,301	5,091	2,125	0	0	0	0	1,508,231	11,739	3,772	1,523,741	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	449,123	9,904	1,352	0	0	0	0	0	460,378	3,461	1,112	464,951	
083	Speech Pathology	9,703	6,859	936	0	0	0	0	0	17,499	386	124	18,009	
085	Pharmacy	329,766	0	0	0	0	0	0	0	329,766	2,200	707	332,674	
090	Laboratory	70,390	0	0	0	0	0	0	0	70,390	470	151	71,011	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	57,948	0	0	0	0	0	0	0	57,948	387	124	58,459	
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	229,548	155,738	21,255	24,437	315,749	1,765	22,057	5,243	775,792	37,912	12,182	825,886	*
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	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	15,927	1,339	183	0	0	0	0	0	17,449	169	54	17,673	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 3,322,717	$ 310,232	$ 41,832	$ 26,562	$ 315,749	$ 1,765	$ 22,057	$ 5,243	$ 3,247,546	$ 56,891	$ 18,280	$ 3,322,717	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility Number:
206242280

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)	$ 1,412,606	97%							
	Property Tax (line 40)	42,713	3%	$ 1,455,319						
005	Plant Operations and Maintenance			46,688	$ 46,688					
010	Housekeeping			16,894	560	$ 17,454				
060	Laundry and Linen			29,119	965	365	$ 30,449			
065	Dietary			80,476	2,667	1,009	0	$ 84,152		
155	Social Services			6,266	208	79	0	0	$ 6,552	
160	Activities			31,146	1,032	391	0	0	0	$ 32,569
165	Administration			227,298	7,534	2,851	0	0	0	0
166	Medical Records			26,293	871	330	0	0	0	0
170	Inservice Education - Nursing			20,948	694	263	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			11,488	381	144	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			169,367	5,614	2,124	2,436	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			44,968	1,490	564	0	0	0	0
083	Speech Pathology			31,146	1,032	391	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			707,141	23,438	8,868	28,013	84,152	6,552	32,569
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	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			6,082	202	76	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,455,319	100%	$ 1,455,319	$ 46,688	$ 17,454	$ 30,449	$ 84,152	$ 6,552	$ 32,569

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility Number:
206242280

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 97% Of Total	Property Tax 3% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,412,606	97%								
	Property Tax (line 40)	42,713	3%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 237,682	$ 237,682					
166	Medical Records				27,494		$ 27,494				
170	Inservice Education - Nursing			$ 21,905							
	ANCILLARY SERVICES										
075	Patient Supplies			0	12,013	697	81	$ 12,790	$ 12,414	$ 375	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	179,541	49,042	5,673	234,256	227,381	6,875	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	47,022	14,460	1,673	63,155	61,301	1,854	
083	Speech Pathology			0	32,569	1,614	187	34,369	33,360	1,009	
085	Pharmacy			0	0	9,193	1,063	10,257	9,956	301	
090	Laboratory			0	0	1,962	227	2,189	2,125	64	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	1,615	187	1,802	1,749	53	
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			21,905	912,639	158,392	18,322	1,089,353	1,057,381	31,972	*
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	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	6,360	706	82	7,148	6,938	210	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 1,455,319	100%	$ 21,905	$ 1,190,143	$ 237,682	$ 27,494	$ 1,455,319	$ 1,412,606	$ 42,713	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: ANBERRY REHABILITATION HOSPITAL
Provider NPI: 1154399244
OSHPD Facility Number: 206242280
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 73% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 38,908												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,387,109												
	Total Costs Allocable as Administration	1,426,017	73%											
167	DPH Licensing Fees	27,922	1%											
168	Professional Liability Insurance	92,216	5%											
169	Quality Assurance Fees	397,338	20%											
174	Caregiver Training	0	0%											
	Total	1,943,493	100%						$ 1,943,493					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 2,882	$ 10,093	$ 12,013	$ 24,988	5,696	$ 4,180	$ 82	$ 270	$ 1,165	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			23,632	47,764	1,508,231	179,541	1,759,168	401,012	294,238	5,761	19,027	81,985	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	11,283	460,378	47,022	518,684	118,237	86,755	1,699	5,610	24,173	0
083	Speech Pathology			0	7,815	17,499	32,569	57,882	13,195	9,681	190	626	2,698	0
085	Pharmacy			0	0	329,766	0	329,766	75,172	55,157	1,080	3,567	15,369	0
090	Laboratory			0	0	70,390	0	70,390	16,046	11,773	231	761	3,280	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	57,948	0	57,948	13,210	9,692	190	627	2,701	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,192,188	800,981	775,792	912,639	5,681,600	1,295,151	950,303	18,607	61,453	264,788	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	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,526	17,449	6,360	25,335	5,775	4,237	83	274	1,181	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,943,493		$ 3,215,820	$ 872,251	$ 3,247,546	$ 1,190,143	$ 8,525,761	$ 1,943,493					
	Total Administrative Costs							$ 1,943,493		$ 1,426,017	$ 27,922	$ 92,216	$ 397,338	$ -
	Unit Cost Multiplier							0.22795538						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 153,502	$ 75,171	$ 265,176	$ 493,848						
	TOTAL FACILITY COSTS							$ 10,963,102						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: ANBERRY REHABILITATION HOSPITAL
Provider NPI: 1154399244
OSHPD Facility Number: 206242280
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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)
						(Revision 1)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	760									
010	Housekeeping	275	275								
060	Laundry and Linen	474	474	474							
065	Dietary	1,310	1,310	1,310							
155	Social Services	102	102	102							
160	Activities	507	507	507							
165	Administration	3,700	3,700	3,700							
166	Medical Records	428	428	428							
170	Inservice Education - Nursing	341	341	341							
	ANCILLARY SERVICES										
075	Patient Supplies	187	187	187						24,988	24,988
077	Specialized Support Surfaces									0	0
080	Physical Therapy	2,757	2,757	2,757	26,026	0				1,759,168	1,759,168
081	Respiratory Therapy									0	0
082	Occupational Therapy	732	732	732						518,684	518,684
083	Speech Pathology	507	507	507						57,882	57,882
085	Pharmacy									329,766	329,766
090	Laboratory									70,390	70,390
095	Home Health Services									0	0
100	Other Ancillary Services									57,948	57,948
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,511	11,511	11,511	299,304	99,519	3,219,716	3,219,716	3,219,716	5,681,600	5,681,600
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						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	99	99	99						25,335	25,335
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,690	22,930	22,655	325,330	99,519	3,219,716	3,219,716	3,219,716	8,525,761	8,525,761
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 95,642	$ 106,378			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029705104	0.03303956			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 140,362	$ 210,528	$ 65,844	$ 469,000	$ 1,572	$ 7,815	$ 84,585	$ 57,032	$ 96,469
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.12132577	9.29279914	0.20239233	4.71266295	0.00048832	0.00242722	0.02627102	0.00668941	0.01131503
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 310,232	$ 41,832	$ 26,562	$ 315,749	$ 1,765	$ 22,057	$ 5,243	$ 56,891	$ 18,280
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.52952464	1.84646300	0.08164700	3.17274635	0.00054829	0.00685049	0.00162847	0.00667285	0.00214408
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,455,319	$ 46,688	$ 17,454	$ 30,449	$ 84,152	$ 6,552	$ 32,569	$ 21,905	$ 237,682	$ 27,494
	UNIT COST MULTIPLIER (CAPITAL COSTS)	61.43178556	2.03611675	0.77041153	0.09359408	0.84558920	0.00203506	0.01011543	0.00680348	0.02787807	0.00322482

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility Number:
206242280

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 114,072	$ 0	$ 114,072	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,290	0	26,290	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	310,232	0	310,232	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 450,594	$ 0	$ 450,594	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 166,057	$ 0	$ 166,057	(Sch 3)
010	.20-.39	Fringe Benefits	6300	42,788	0	42,788	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,111	0	38,111	(Sch 4)
010		Housekeeping - Total	6300	$ 246,956	$ 0	$ 246,956	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 97,031	$ 0	$ 97,031	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	244,180	0	244,180	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	9,226	0	9,226	(Sch 5)
040		Property Taxes	7300	42,713	0	42,713	(Sch 5)
045		Property Insurance	7400	38,908	0	38,908	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	1,062,169	0	1,062,169	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 2,191,777	$ 0	$ 2,191,777	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 44,426	$ 0	$ 44,426	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,112	0	14,112	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,274	0	19,274	(Sch 4)
060		Laundry and Linen - Total	6400	$ 77,812	$ 0	$ 77,812	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 333,125	$ 0	$ 333,125	(Sch 3)
065	.20-.39	Fringe Benefits	6500	115,682	0	115,682	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	295,606	0	295,606	(Sch 4)
065		Dietary - Total	6500	$ 744,413	$ 0	$ 744,413	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	7,218	0	7,218	(Sch 4)
075		Patient Supplies - Total	8100	$ 7,218	$ 0	$ 7,218	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility Number:
206242280

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 18,902	$ 0	$ 18,902	(Sch 2)
080	.20-.39	Fringe Benefits	8200	4,730	0	4,730	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,463,714	0	1,463,714	(Sch 4)
080		Physical Therapy - Total	8200	$ 1,487,346	$ 0	$ 1,487,346	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	449,123	0	449,123	(Sch 4)
082		Occupational Therapy - Total	8250	$ 449,123	$ 0	$ 449,123	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	9,703	0	9,703	(Sch 4)
083		Speech Pathology - Total	8280	$ 9,703	$ 0	$ 9,703	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	329,766	0	329,766	(Sch 4)
085		Pharmacy - Total	8300	$ 329,766	$ 0	$ 329,766	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	70,390	0	70,390	(Sch 4)
090		Laboratory - Total	8400	$ 70,390	$ 0	$ 70,390	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	57,948	0	57,948	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 57,948	$ 0	$ 57,948	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility Number:
206242280

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 2,411,494	$ 0	$ 2,411,494	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,368,679	$ 0	$ 2,368,679	(Sch 2)
105	.20-.39	Fringe Benefits	6110	621,489	0	621,489	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	229,548	0	229,548	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,219,716	$ 0	$ 3,219,716	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility Number:
206242280

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	15,927	0	15,927	(Sch 4)
140		Beauty and Barber - Total	8900	$ 15,927	$ 0	$ 15,927	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 3,235,643	$ 0	$ 3,235,643	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 80,266	$ 0	$ 80,266	(Sch 2)
155	.20-.39	Fringe Benefits	6600	15,376	0	15,376	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	197	0	197	(Sch 4)
155		Social Services - Total	6600	$ 95,839	$ 0	$ 95,839	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ANBERRY REHABILITATION HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1154399244

OSHPD Facility Number:
206242280

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 84,276	$ 0	$ 84,276	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,102	0	22,102	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,261	0	14,261	(Sch 4)
160		Activities - Total	6700	$ 120,639	$ 0	$ 120,639	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 403,161	$ 0	$ 403,161	(Sch 6)
165	.20-.39	Fringe Benefits	6900	139,876	0	139,876	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	844,072	0	844,072	(Sch 6)
165		Administration - Total	6900	$ 1,387,109	$ 0	$ 1,387,109	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 66,723	$ 0	$ 66,723	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,149	0	23,149	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,699	0	11,699	(Sch 4)
166		Medical Records - Total	6900	$ 101,571	$ 0	$ 101,571	
167		CDPH Licensing Fees	6900	$ 27,922	$ 0	$ 27,922	(Sch 6)
168		Professional Liability Insurance	6900	$ 92,216	$ 0	$ 92,216	(Sch 6)
169		Quality Assurance Fees	6900	$ 397,338	$ 0	$ 397,338	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 62,559	$ 0	$ 62,559	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,770	0	16,770	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 79,329	$ 0	$ 79,329	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,301,963	$ 0	$ 2,301,963	
200		**Total**		**$ 10,963,102**	**$ 0**	**$ 10,963,102**	

Provider Name: ANBERRY REHABILITATION HOSPITAL
Provider NPI: 1154399244
OSHPD Facility Number: 206242280
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

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Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

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

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Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0	0	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Revision
ANBERRY REHABILITATION HOSPITAL	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1154399244	1

Report References										
	Cost Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revision	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED STATISTICS			
1	10.7	80	5	7	80		Physical Therapy (Meals)	6,225	(6,225)	0
	10.7	175	5	7	N/A		Total - Meals	105,744	(6,225)	99,519
							Appeal Findings - Issue 1			