APPEAL RECOMPUTATION
ON THE
RATE SETTING AUDIT

CHAPMAN CARE CENTER
GARDEN GROVE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1437146032

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Ken Lo

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

November 28, 2012

Josefina De La Cruz, Administrator
Chapman Care Center
12232 Chapman Avenue
Garden Grove, CA 92840

In the Matter of:

PROVIDER: CHAPMAN CARE CENTER
FISCAL PERIOD ENDED: DECEMBER 31, 2010
NATIONAL PROVIDER IDENTIFIER: 1437146032
CASE NUMBER.: NF12-1210-1012K-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated October 17, 2012, the following revisions are made to the Medi-Cal audit report dated February 13, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 4,160,070	$ 181.95
Revision	5,189	0.23
Revised Cost and Cost Per Day	$ 4,165,259	$ 182.18

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Enclosures

cc: Stephen David
Accurate Business Results, LLC
4541 Anaheim Street
Long Beach, CA 90804

Merle Sin, Controller
U.S. Skilled Serve
4115 East Broadway
Long Beach, CA 90803

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility No.:
206301141

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)	$ 2,137,480	$ 2,137,480	$ 93.49
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 540,474	$ 540,474	$ 23.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 510,860	$ 510,860	$ 22.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 350,131	$ 350,131	$ 15.31
5	Property Taxes (Sch. 5, Ln. 105)	$ 14,592	$ 14,592	$ 0.64
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 12,659	$ 12,659	$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 44,363	$ 44,363	$ 1.94
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 237,234	$ 237,234	$ 10.38
10	Cost of Administration (Sch. 6, Ln. 105)	$ 312,278	$ 317,466	$ 13.88
11	Cost of Routine Service/Audited Total Costs	$ 4,160,070.45	$ 4,165,258.89	$ 182.18
12	Total Patient Days (Rev)	22,864	22,864	
13	Cost Per Patient Day (Cost Divided by Days)	$ 181.95	$ 182.18	
14	Overpayments (Rev)	$ 0	$ 0	
15	Medi-Cal Days (Rev)	20	20	
16	Medi-Cal Managed Care Days (Rev)	19033	19,033	
	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)	$ 2,914,065	$ 2,914,066	$ 258.89
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ 315,914	$ 316,110	$ 28.08
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ 645,182	$ 645,212	$ 57.32
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ 227,648	$ 195,901	$ 17.40
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ 8,286	$ 8,165	$ 0.73
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ 14,478	$ 14,533	$ 1.29
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ 50,738	$ 50,929	$ 4.52
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ 271,322	$ 272,344	$ 24.20
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ 0	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ 363,082	$ 364,450	$ 32.38
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 4,810,716	$ 4,781,709	$ 424.81
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	11,256	11,256	
41	Cost Per Patient Day (Cost Divided by Days)	$ 427.39	$ 424.81	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility No.:
206301141

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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility No.:
206301141

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	$ 56,716	$ 56,716			
160	Activities	74,357		$ 74,357		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	43,604	0	0	43,604	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	107,885	0	0	107,885	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	64,672	0	0	64,672	***
083	Speech Pathology	16,441	0	0	16,441	***
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	646,613	0	0	646,613	***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,076,132	26,546	34,802	2,137,480	*
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	2,138,085	30,170	39,555	2,207,810	**
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	$ 5,224,505	$ 56,716	$ 74,357	$ 5,224,505	

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

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: CHAPMAN CARE CENTER
Provider NPI: 1437146032
OSHPD Facility Number: 206301141
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	$ 141,494	$ 141,494											
010	Housekeeping	56,915	340	$ 57,255										
060	Laundry and Linen	159,631	5,033	2,041	$ 166,705									
065	Dietary	358,436	10,513	4,264	0	$ 373,213								
155	Social Services	N/A	904	367	0	0	$ 1,271							
160	Activities	N/A	11,300	4,584	0	0	0	$ 15,883						
165	Administration	N/A	3,160	1,282	0	0	0	0		$ 4,442	$ 4,442			
166	Medical Records	94,907	1,639	665	0	0	0	0		97,210		$ 97,210		
170	Inservice Education - Nursing	56,170	585	237	0	0	0	0	$ 56,993					
	ANCILLARY SERVICES													
075	Patient Supplies		1,500	609	0	0	0	0	0	2,109	32	698	$ 2,838	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	5	106	111	***
080	Physical Therapy		1,202	488	0	0	0	0	0	1,690	67	1,470	3,228	***
081	Respiratory Therapy		362	147	0	0	0	0	0	509	2	35	545	***
082	Occupational Therapy		1,202	488	0	0	0	0	0	1,690	42	918	2,650	***
083	Speech Pathology		1,202	488	0	0	0	0	0	1,690	15	320	2,025	***
085	Pharmacy		585	237	0	0	0	0	0	823	85	1,851	2,758	***
090	Laboratory		0	0	0	0	0	0	0	0	5	115	120	***
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	2	53	56	***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	373	8,159	8,532	***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		68,768	27,894	112,307	251,509	595	7,434	26,675	495,182	1,979	43,312	540,474	*
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		32,304	13,103	54,398	121,704	676	8,449	30,317	260,952	1,831	40,074	302,857	**
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		894	363	0	0	0	0	0	1,256	5	99	1,360	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 867,553	$ 141,494	$ 57,255	$ 166,705	$ 373,213	$ 1,271	$ 15,883	$ 56,993	$ 765,901	$ 4,442	$ 97,210	$ 867,553	

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: CHAPMAN CARE CENTER
Provider NPI: 1437146032
OSHPD Facility Number: 206301141
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	$ 264,764	$ 264,764											
010	Housekeeping	45,999	637	$ 46,636										
060	Laundry and Linen	46,615	9,417	1,663	$ 57,695									
065	Dietary	181,332	19,671	3,473	0	$ 204,476								
155	Social Services	1,040	1,692	299	0	0	$ 3,031							
160	Activities	4,068	21,144	3,733	0	0	0	$ 28,946						
165	Administration	N/A	5,913	1,044	0	0	0	0		$ 6,957	$ 6,957			
166	Medical Records	4,567	3,066	541	0	0	0	0		8,175		$ 8,175		
170	Inservice Education - Nursing	0	1,095	193	0	0	0	0	$ 1,288					
	ANCILLARY SERVICES													
075	Patient Supplies	987	2,807	496	0	0	0	0	0	4,290	50	59	$ 4,399	***
077	Specialized Support Surfaces	8,563	0	0	0	0	0	0	0	8,563	8	9	8,580	***
080	Physical Therapy	1,319	2,250	397	0	0	0	0	0	3,966	105	124	4,195	***
081	Respiratory Therapy	0	677	120	0	0	0	0	0	796	2	3	802	***
082	Occupational Therapy	0	2,250	397	0	0	0	0	0	2,647	66	77	2,790	***
083	Speech Pathology	0	2,250	397	0	0	0	0	0	2,647	23	27	2,697	***
085	Pharmacy	144,719	1,095	193	0	0	0	0	0	146,007	132	156	146,296	***
090	Laboratory	9,237	0	0	0	0	0	0	0	9,237	8	10	9,255	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services	4,291	0	0	0	0	0	0	0	4,291	4	4	4,299	***
101	Subacute Care Ancillary Services	11,337	0	0	0	0	0	0	0	11,337	584	686	12,607	***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	160,483	128,679	22,720	38,869	137,797	1,419	13,548	603	504,118	3,100	3,642	510,860	*
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	403,928	60,447	10,673	18,827	66,679	1,612	15,398	685	578,250	2,868	3,370	584,488	**
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	1,024	1,672	295	0	0	0	0	0	2,992	7	8	3,007	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,294,273	$ 264,764	$ 46,636	$ 57,695	$ 204,476	$ 3,031	$ 28,946	$ 1,288	$ 1,279,141	$ 6,957	$ 8,175	$ 1,294,273	

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

STATE OF CALIFORNIA **SCHEDULE 5**

ALLOCATION OF CAPITAL COSTS

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

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)	$ 565,684	96%							
	Property Tax (line 40)	23,576	4%	$ 589,260						
005	Plant Operations and Maintenance			12,109	$ 12,109					
010	Housekeeping			1,389	29	$ 1,418				
060	Laundry and Linen			20,529	431	51	$ 21,010			
065	Dietary			42,881	900	106	0	$ 43,886		
155	Social Services			3,689	77	9	0	0	$ 3,776	
160	Activities			46,092	967	114	0	0	0	$ 47,173
165	Administration			12,890	270	32	0	0	0	0
166	Medical Records			6,684	140	16	0	0	0	0
170	Inservice Education - Nursing			2,387	50	6	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			6,120	128	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,904	103	12	0	0	0	0
081	Respiratory Therapy			1,476	31	4	0	0	0	0
082	Occupational Therapy			4,904	103	12	0	0	0	0
083	Speech Pathology			4,904	103	12	0	0	0	0
085	Pharmacy			2,387	50	6	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			280,503	5,885	691	14,154	29,575	1,767	22,079
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			131,766	2,765	325	6,856	14,311	2,008	25,094
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,646	76	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 589,260	100%	$ 589,260	$ 12,109	$ 1,418	$ 21,010	$ 43,886	$ 3,776	$ 47,173

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 565,684	96%								
	Property Tax (line 40)	23,576	4%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 13,192	$ 13,192					
166	Medical Records				6,840		$ 6,840				
170	Inservice Education - Nursing			$ 2,443							
	ANCILLARY SERVICES										
075	Patient Supplies			0	6,263	95	49	$ 6,407	$ 6,151	$ 256	***
077	Specialized Support Surfaces			0	0	14	7	22	21	1	***
080	Physical Therapy			0	5,019	200	103	5,322	5,109	213	***
081	Respiratory Therapy			0	1,510	5	2	1,517	1,457	61	***
082	Occupational Therapy			0	5,019	125	65	5,209	5,000	208	***
083	Speech Pathology			0	5,019	43	23	5,085	4,882	203	***
085	Pharmacy			0	2,443	251	130	2,825	2,712	113	***
090	Laboratory			0	0	16	8	24	23	1	***
095	Home Health Services			0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	7	4	11	11	0	***
101	Subacute Care Ancillary Services			0	0	1,107	574	1,681	1,614	67	***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			1,143	355,797	5,878	3,048	364,723	350,131	14,592	*
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			1,300	184,424	5,438	2,820	192,683	184,973	7,709	**
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	3,731	13	7	3,752	3,601	150	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 589,260	100%	$ 2,443	$ 569,227	$ 13,192	$ 6,840	$ 589,260	$ 565,684	$ 23,576	

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CHAPMAN CARE CENTER
Provider NPI: 1437146032
OSHPD Facility Number: 206301141
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. 52% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 15,173													
055	Interest - Other	28,084													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	669,267													
	Total Costs Allocable as Administration	712,524	52%												
167	DPH Licensing Fees	28,413	2%												
168	Professional Liability Insurance	99,569	7%												
169	Quality Assurance Fees	532,450	39%												
174	Caregiver Training	0	0%												
	Total	1,372,956	100%						$ 1,372,956						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 43,604	$ 2,109	$ 4,290	$ 6,263	$ 56,266	9,855	$ 5,114	$ 204	$ 715	$ 3,822	$ -	***
077	Specialized Support Surfaces			0	0	8,563	0	8,563	1,500	778	31	109	582	0	***
080	Physical Therapy			107,885	1,690	3,966	5,019	118,560	20,766	10,777	430	1,506	8,053	0	***
081	Respiratory Therapy			0	509	796	1,510	2,815	493	256	10	36	191	0	***
082	Occupational Therapy			64,672	1,690	2,647	5,019	74,028	12,966	6,729	268	940	5,028	0	***
083	Speech Pathology			16,441	1,690	2,647	5,019	25,797	4,518	2,345	94	328	1,752	0	***
085	Pharmacy			0	823	146,007	2,443	149,273	26,145	13,569	541	1,896	10,139	0	***
090	Laboratory			0	0	9,237	0	9,237	1,618	840	33	117	627	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	4,291	0	4,291	752	390	16	55	291	0	***
101	Subacute Care Ancillary Services			646,613	0	11,337	0	657,950	115,240	59,806	2,385	8,357	44,691	0	***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,137,480	495,182	504,118	355,797	3,492,577	611,723	317,466	12,659	44,363	237,234	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			2,207,810	260,952	578,250	184,424	3,231,436	565,984	293,729	11,713	41,046	219,496	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	1,256	2,992	3,731	7,979	1,398	725	29	101	542	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,372,956		$ 5,224,505	$ 765,901	$ 1,279,141	$ 569,227	$ 7,838,774	$ 1,372,956						
	Total Administrative Costs							$ 1,372,956		$ 712,524	$ 28,413	$ 99,569	$ 532,450	$ -	
	Unit Cost Multiplier							0.17514933							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 101,652	$ 15,132	$ 20,033	$ 136,817							
	TOTAL FACILITY COSTS							$ 9,348,547							

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

STATISTICS FOR COST ALLOCATION

Provider Name: CHAPMAN CARE CENTER
Provider NPI: 1437146032
OSHPD Facility Number: 206301141
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)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	279									
010	Housekeeping	32	32								
060	Laundry and Linen	473	473	473							
065	Dietary	988	988	988							
155	Social Services	85	85	85							
160	Activities	1,062	1,062	1,062							
165	Administration	297	297	297							
166	Medical Records	154	154	154							
170	Inservice Education - Nursing	55	55	55							
	ANCILLARY SERVICES										
075	Patient Supplies	141	141	141						56,266	56,266
077	Specialized Support Surfaces									8,563	8,563
080	Physical Therapy	113	113	113						118,560	118,560
081	Respiratory Therapy	34	34	34						2,815	2,815
082	Occupational Therapy	113	113	113						74,028	74,028
083	Speech Pathology	113	113	113						25,797	25,797
085	Pharmacy	55	55	55						149,273	149,273
090	Laboratory									9,237	9,237
095	Home Health Services									0	0
100	Other Ancillary Services									4,291	4,291
101	Subacute Care Ancillary Services									657,950	657,950
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,463	6,463	6,463	112,435	67,527	2,236,615	2,236,615	2,236,615	3,492,577	3,492,577
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	3,036	3,036	3,036	54,460	32,676	2,542,013	2,542,013	2,542,013	3,231,436	3,231,436
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	84	84	84						7,979	7,979
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,577	13,298	13,266	166,895	100,203	4,778,628	4,778,628	4,778,628	7,838,774	7,838,774
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 56,716	$ 74,357			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.011868679	0.015560324			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 141,494	$ 57,255	$ 166,705	$ 373,213	$ 1,271	$ 15,883	$ 56,993	$ 4,442	$ 97,210
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		10.64024665	4.31595718	0.99886326	3.72456642	0.00026603	0.00332386	0.01192656	0.00056667	0.01240121
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 264,764	$ 46,636	$ 57,695	$ 204,476	$ 3,031	$ 28,946	$ 1,288	$ 6,957	$ 8,175
	UNIT COST MULTIPLIER (INDIRECT OTHER)		19.91006166	3.51546223	0.34569803	2.04062171	0.00063432	0.00605737	0.00026962	0.00088756	0.00104283
	TOTAL CAPITAL COSTS - SCH. 5	$ 589,260	$ 12,109	$ 1,418	$ 21,010	$ 43,886	$ 3,776	$ 47,173	$ 2,443	$ 13,192	$ 6,840
	UNIT COST MULTIPLIER (CAPITAL COSTS)	43.40134050	0.91058610	0.10688841	0.12588813	0.43796882	0.00079010	0.00987162	0.00051124	0.00168297	0.00087265

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

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	$ 121,261	$ 0	$ 121,261	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,233	0	20,233	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	264,764	0	264,764	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 406,258	$ 0	$ 406,258	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 46,236	$ 0	$ 46,236	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,679	0	10,679	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	45,999	0	45,999	(Sch 4)
010		Housekeeping - Total	6300	$ 102,914	$ 0	$ 102,914	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	565,684	0	565,684	(Sch 5)
040		Property Taxes	7300	23,576	0	23,576	(Sch 5)
045		Property Insurance	7400	15,173	0	15,173	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 28,084	$ 0	$ 28,084	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,141,689	$ 0	$ 1,141,689	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 130,921	$ 0	$ 130,921	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,710	0	28,710	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	46,615	0	46,615	(Sch 4)
060		Laundry and Linen - Total	6400	$ 206,246	$ 0	$ 206,246	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 296,364	$ 0	$ 296,364	(Sch 3)
065	.20-.39	Fringe Benefits	6500	62,072	0	62,072	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	181,332	0	181,332	(Sch 4)
065		Dietary - Total	6500	$ 539,768	$ 0	$ 539,768	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 34,591	$ 0	$ 34,591	(Sch 2)
075	.20-.39	Fringe Benefits	8100	9,013	0	9,013	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	987	0	987	(Sch 4)
075		Patient Supplies - Total	8100	$ 44,591	$ 0	$ 44,591	
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	8,563	0	8,563	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 8,563	$ 0	$ 8,563	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

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	$ 89,183	$ 0	$ 89,183	(Sch 2)
080	.20-.39	Fringe Benefits	8200	18,702	0	18,702	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,319	0	1,319	(Sch 4)
080		Physical Therapy - Total	8200	$ 109,204	$ 0	$ 109,204	
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	$ 56,310	$ 0	$ 56,310	(Sch 2)
082	.20-.39	Fringe Benefits	8250	8,362	0	8,362	(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	$ 64,672	$ 0	$ 64,672	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 12,804	$ 0	$ 12,804	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,637	0	3,637	(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	$ 16,441	$ 0	$ 16,441	
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	144,719	0	144,719	(Sch 4)
085		Pharmacy - Total	8300	$ 144,719	$ 0	$ 144,719	
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	9,237	0	9,237	(Sch 4)
090		Laboratory - Total	8400	$ 9,237	$ 0	$ 9,237	
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	4,291	0	4,291	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 4,291	$ 0	$ 4,291	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

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	$ 522,788	$ 0	$ 522,788
101	.20-.39	Fringe Benefits	8100-8900	123,825	0	123,825
101	.79	Agency Staff	8100-8900		0	0
101	.40-.99	Other - Nonlabor	8100-8900	11,337	0	11,337
101		Subacute Care Ancillary Services - Total	8100-8900	$ 657,950	$ 0	$ 657,950
102		Subacute Care - Pediatric Ancillary Services				
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0
102	.20-.39	Fringe Benefits	8100-8900		0	0
102	.79	Agency Staff	8100-8900		0	0
102	.40-.99	Other - Nonlabor	8100-8900		0	0
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 1,059,668	$ 0	$ 1,059,668
		Routine Services				
105		Skilled Nursing Care				
105	.01-.19	Salaries and Wages	6110	$ 1,683,671	$ 0	$ 1,683,671
105	.20-.39	Fringe Benefits	6110	392,461	0	392,461
105	.49	Agency Staff	6110		0	0
105	.40-.99	Other - Nonlabor	6110	160,483	0	160,483
105		Skilled Nursing Care - Total	6110	$ 2,236,615	$ 0	$ 2,236,615
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
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
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
125		Subacute Care				
125	.01-.19	Salaries and Wages	6150	$ 1,773,615	$ 0	$ 1,773,615
125	.20-.39	Fringe Benefits	6150	364,470	0	364,470
125	.49	Agency Staff	6150		0	0
125	.40-.99	Other - Nonlabor	6150	403,928	0	403,928
125		Subacute Care - Total	6150	$ 2,542,013	$ 0	$ 2,542,013
126		Subacute Care - Pediatric				
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0
126	.20-.39	Fringe Benefits	6160		0	0
126	.49	Agency Staff	6160		0	0
126	.40-.99	Other - Nonlabor	6160		0	0
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

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
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	1,024	0	1,024
140		Beauty and Barber - Total	8900	$ 1,024	$ 0	$ 1,024
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**		$ 4,779,652	$ 0	$ 4,779,652
155		Social Services				
155	.01-.19	Salaries and Wages	6600	$ 45,956	$ 0	$ 45,956
155	.20-.39	Fringe Benefits	6600	10,760	0	10,760
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	1,040	0	1,040
155		Social Services - Total	6600	$ 57,756	$ 0	$ 57,756

STATE OF CALIFORNIA SCHEDULE 8

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

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	$ 58,032	$ 0	$ 58,032	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,325	0	16,325	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,068	0	4,068	(Sch 4)
160		Activities - Total	6700	$ 78,425	$ 0	$ 78,425	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 328,936	$ 8,661	$ 337,597	(Sch 6)
165	.20-.39	Fringe Benefits	6900	94,831	2,984	97,815	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	233,855	0	233,855	(Sch 6)
165		Administration - Total	6900	$ 657,622	$ 11,645	$ 669,267	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 78,041	$ 0	$ 78,041	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,866	0	16,866	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,567	0	4,567	(Sch 4)
166		Medical Records - Total	6900	$ 99,474	$ 0	$ 99,474	
167		CDPH Licensing Fees	6900	$ 28,413	$ 0	$ 28,413	(Sch 6)
168		Professional Liability Insurance	6900	$ 99,569	$ 0	$ 99,569	(Sch 6)
169		Quality Assurance Fees	6900	$ 532,450	$ 0	$ 532,450	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 39,012	$ 0	$ 39,012	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,158	0	17,158	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 56,170	$ 0	$ 56,170	
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		$ 1,609,879	$ 11,645	$ 1,621,524	
200		**Total**		**$ 9,336,902**	**$ 11,645**	**$ 9,348,547**	

Provider Name: CHAPMAN CARE CENTER

Provider NPI: 1437146032

OSHPD Facility Number: 206301141

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

Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV 1	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								

Provider Name: CHAPMAN CARE CENTER

Provider NPI: 1437146032

OSHPD Facility Number: 206301141

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

Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV 1	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								

Provider Name: CHAPMAN CARE CENTER

Provider NPI: 1437146032

OSHPD Facility Number: 206301141

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

Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV 1	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	8,661	8,661							
165	2	Administration - Fringe Benefits	2,984	2,984							
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								

Provider Name:
CHAPMAN CARE CENTER

Provider NPI:
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OSHPD Facility Number:
206301141

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

Line No.	Sub No.		TOTAL REV (Page 1)	AUDIT REV 1	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	$11,645 (To Sch 8)	11,645	0	0	0	0	0	0	0

SUMMARY OF REVISED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility No:
206301141

LINE NO.	DESCRIPTION	AS AUDITED	AS REVISED	REVISED SUBACUTE CARE COST PER PATIENT DAY
	SUBACUTE CARE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ 2,207,810	$ 2,207,810	$ 196.15
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ 302,756	$ 302,857	$ 26.91
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	$ 584,473	$ 584,488	$ 51.93
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ 214,968	$ 184,973	$ 16.43
5	Property Taxes (Sch. 5, Ln. 125)	$ 7,824	$ 7,709	$ 0.68
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	$ 11,685	$ 11,713	$ 1.04
7	Professional Liability Insurance (Sch. 6, Ln. 125)	$ 40,947	$ 41,046	$ 3.65
8	Quality Assurance Fees (Sch. 6, Ln. 125)	$ 218,968	$ 219,496	$ 19.50
9	Caregiver Training (Sch. 6. Ln. 125)	$ 0	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	$ 293,023	$ 293,729	$ 26.10
11	Cost of Routine Service/Revised Total Routine Costs	$ 3,882,455	$ 3,853,821	$ 342.38
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 344.92	$ 342.38	
	SUBACUTE CARE ANCILLARY			
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	$ 706,256	$ 706,256	$ 62.74
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	$ 13,158	$ 13,253	$ 1.18
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	$ 60,710	$ 60,724	$ 5.39
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	$ 12,680	$ 10,927	$ 0.97
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	$ 462	$ 455	$ 0.04
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	$ 2,794	$ 2,820	$ 0.25
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	$ 9,790	$ 9,883	$ 0.88
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	$ 52,353	$ 52,848	$ 4.70
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	$ 0	$ 0	$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	$ 70,059	$ 70,721	$ 6.28
23	Cost of Ancillary Service/Revised Total Ancillary Costs	$ 928,261	$ 927,888	$ 82.43
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 82.47	$ 82.43	
	SUBACUTE CARE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ 2,914,065	$ 2,914,066	$ 258.89 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ 315,914	$ 316,110	$ 28.08 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	$ 645,182	$ 645,212	$ 57.32 *
28	Cost of Capital Related (Line 4 + Line 16)	$ 227,648	$ 195,901	$ 17.40 *
29	Property Taxes (Line 5 + Line 17)	$ 8,286	$ 8,165	$ 0.73 *
30	CDPH Licensing Fees (Line 6 + Line 18)	$ 14,478	$ 14,533	$ 1.29 *
31	Professional Liability Insurance (Line 7 + Line 19)	$ 50,738	$ 50,929	$ 4.52 *
32	Quality Assurance Fees (Line 8 + Line 20)	$ 271,322	$ 272,344	$ 24.20 *
33	Caregiver Training (Line 9 + Line 21)	$ 0	$ 0	$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	$ 363,082	$ 364,450	$ 32.38 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 4,810,716	$ 4,781,709	$ 424.81 *
36	Total Patient Days (Rev)	11,256	11,256	*
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 427.39	$ 424.81	*
38	Medi-Cal Overpayments (Rev)	$ 0	$ 0	*
39	Medi-Cal Credit Balances (Rev)	$ 0	$ 0	*
40	Amount Due Provider (State) (Line 38 + Line 39)	$ 0	$ 0	*
	GENERAL INFORMATION			
41	Contracted Number of Subacute Care Beds (Rev 22)	33	33	
42	Total Licensed Nursing Facility Beds (Rev)	99	99	
43	Total Licensed Capacity (All levels) (Rev)	99	99	
44	Total Medi-Cal Subacute Care Patient Days (Rev 23)	158	158	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Rev)	$ 0	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ 227,648	$ 195,901	
47	Total Capital Related Cost (Line 45 + Line 46)	$ 227,648	$ 195,901	

	VENTILATOR / NONVENTILATOR	REVISED COSTS (Rev)	REVISED TOTAL DAYS (Rev)	REVISED MEDI-CAL DAYS (Rev)
48	Ventilator (Equipment Cost Only)	$ 44,330	3,340	138
49	Nonventilator	N/A	7,916	N/A
50	TOTAL	$ N/A	11,256	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Rev)	SUBACUTE CARE ANCILLARY COST *
	PATIENT SUPPLIES					
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	$ 43,604				$ 35,193
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,838				2,291
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	4,399				3,550
4	Cost of Capital Related (Sch. 5, Ln. 75)	6,151				4,964
5	Property Taxes (Sch. 5, Ln. 75)	256				207
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	204				165
7	Professional Liability Insurance (Sch. 6, Ln. 75)	715				577
8	Quality Assurance Fees (Sch. 6, Ln. 75)	3,822				3,085
9	Caregiver Training (Sch. 6, Ln. 75)	0				
10	Cost of Administration (Sch. 6, Ln. 75)	5,114				4,128
11	Total Patient Supplies Ancillary Service	$ 67,103	$ 507,434	0.132240	$ 409,549	$ 54,159
	SPECIALIZED SUPPORT SURFACES					
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	$ 0				$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	111				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	8,580				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	21				0
16	Property Taxes (Sch. 5, Ln. 77)	1				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	31				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	109				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	582				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				
21	Cost of Administration (Sch. 6, Ln. 77)	778				0
22	Total Specialized Support Surfaces Ancillary Service	$ 10,212	$	0.000000	$	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 107,885				$ 10,062
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	3,228				301
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	4,195				391
26	Cost of Capital Related (Sch. 5, Ln. 80)	5,109				477
27	Property Taxes (Sch. 5, Ln. 80)	213				20
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	430				40
29	Professional Liability Insurance (Sch. 6, Ln. 80)	1,506				140
30	Quality Assurance Fees (Sch. 6, Ln. 80)	8,053				751
31	Caregiver Training (Sch. 6, Ln. 80)	0				
32	Cost of Administration (Sch. 6, Ln. 80)	10,777				1,005
33	Total Physical Therapy Ancillary Service	$ 141,396	$ 284,479	0.497033	$ 26,531	$ 13,187
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 0				$
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	545				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	802				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	1,457				0
38	Property Taxes (Sch. 5, Ln. 81)	61				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	10				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	36				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	191				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				
43	Cost of Administration (Sch. 6, Ln. 81)	256				0
44	Total Respiratory Ancillary Service	$ 3,357	$ 0	0.000000	$ 0	$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Rev)	SUBACUTE CARE ANCILLARY COST *
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 64,672				$ 5,087
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	2,650				208
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	2,790				219
48	Cost of Capital Related (Sch. 5, Ln. 82)	5,000				393
49	Property Taxes (Sch. 5, Ln. 82)	208				16
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	268				21
51	Professional Liability Insurance (Sch. 6, Ln. 82)	940				74
52	Quality Assurance Fees (Sch. 6, Ln. 82)	5,028				395
53	Caregiver Training (Sch. 6, Ln. 82)	0				
54	Cost of Administration (Sch. 6, Ln. 82)	6,729				529
55	Total Occupational Therapy Ancillary Service	$ 88,287	$ 149,519	0.590471	$ 11,760	$ 6,944
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 16,441				$ 9,302
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,025				1,145
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	2,697				1,526
59	Cost of Capital Related (Sch. 5, Ln. 83)	4,882				2,762
60	Property Taxes (Sch. 5, Ln. 83)	203				115
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	94				53
62	Professional Liability Insurance (Sch. 6, Ln. 83)	328				185
63	Quality Assurance Fees (Sch. 6, Ln. 83)	1,752				991
64	Caregiver Training (Sch. 6, Ln. 83)	0				
65	Cost of Administration (Sch. 6, Ln. 83)	2,345				1,327
66	Total Speech Pathology Ancillary Service	$ 30,766	$ 11,941	2.576512	$ 6,756	$ 17,407
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,758				719
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	146,296				38,130
70	Cost of Capital Related (Sch. 5, Ln. 85)	2,712				707
71	Property Taxes (Sch. 5, Ln. 85)	113				29
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	541				141
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,896				494
74	Quality Assurance Fees (Sch. 6, Ln. 85)	10,139				2,643
75	Caregiver Training (Sch. 6, Ln. 85)	0				
76	Cost of Administration (Sch. 6, Ln. 85)	13,569				3,536
77	Total Pharmacy Ancillary Service	$ 178,023	$ 690,186	0.257936	$ 179,887	$ 46,399
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 0				$
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	120				39
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	9,255				3,010
81	Cost of Capital Related (Sch. 5, Ln. 90)	23				7
82	Property Taxes (Sch. 5, Ln. 90)	1				0
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	33				11
84	Professional Liability Insurance (Sch. 6, Ln. 90)	117				38
85	Quality Assurance Fees (Sch. 6, Ln. 90)	627				204
86	Caregiver Training (Sch. 6, Ln. 90)	0				
87	Cost of Administration (Sch. 6, Ln. 90)	840				273
88	Total Laboratory Ancillary Service	$ 11,016	$ 59,393	0.185478	$ 19,317	$ 3,583

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CHAPMAN CARE CENTER

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

Provider NPI:
1437146032

OSHPD Facility Number:
206301141

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Rev)	SUBACUTE CARE ANCILLARY COST *
	HOME HEALTH SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	$ 0				$
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				
93	Property Taxes (Sch. 5, Ln. 95)	0				
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				
97	Caregiver Training (Sch. 6, Ln. 95)	0				
98	Cost of Administration (Sch. 6, Ln. 95)	0				
99	Total Home Health Services Ancillary Service	$ 0	$	0.000000	$	$ 0
	OTHER ANCILLARY SERVICES					
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	56				17
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	4,299				1,290
103	Cost of Capital Related (Sch. 5, Ln. 100)	11				3
104	Property Taxes (Sch. 5, Ln. 100)	0				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	16				5
106	Professional Liability Insurance (Sch. 6, Ln. 100)	55				16
107	Quality Assurance Fees (Sch. 6, Ln. 100)	291				87
108	Caregiver Training (Sch. 6, Ln. 100)	0				
109	Cost of Administration (Sch. 6, Ln. 100)	390				117
110	Total Other Ancillary Service	$ 5,117	$ 64,675	0.079126	$ 19,409	$ 1,536
	SUBACUTE CARE ANCILLARY SERVICES					
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					$ 646,613
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					8,532
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					12,607
114	Cost of Capital Related (Sch. 5, Ln. 101)					1,614
115	Property Taxes (Sch. 5, Ln. 101)					67
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					2,385
117	Professional Liability Insurance (Sch. 6, Ln. 101)					8,357
118	Quality Assurance Fees (Sch. 6, Ln. 101)					44,691
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					59,806
121	Total Subacute Ancillary Service					$ 784,673
	TOTAL COST OF ANCILLARY SERVICES					
122	Cost of Direct Care - Labor					$ 706,256
123	Cost of Indirect Care - Labor					13,253
124	Cost of Direct and Indirect Nonlabor					60,724
125	Cost of Capital Related					10,927
126	Property Taxes					455
127	CDPH Licensing Fees					2,820
128	Professional Liability Insurance					9,883
129	Quality Assurance Fees					52,848
130	Caregiver Training					0
131	Cost of Administration					70,721
132	Total Cost of Subacute Care Ancillary Services					$ 927,888

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name	Fiscal Period	Provider NPI	Revision
CHAPMAN CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1437146032	1

Report References										
	Audit Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Appeal Revision	As Audited	Increase (Decrease)	As Revised
							REVISION TO OTHER MATTERS			
1	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	$328,936	$8,661	$337,597
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	94,831	2,984	97,815
							APPEAL FINDING FOR ADJUSTMENT 6 ON THE AUDIT REPORT. (Source: Report of Findings dated October 17, 2012, Issue Number 1)			