APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

FULLERTON POST ACUTE CARE
FULLERTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104874239

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Robert G. Kvick
Audit Supervisor: Gary Diffenderffer
Auditor: Firas Yaghmour

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 24, 2013

Terri L. Roche
Reimbursement Manager
Evergreen Healthcare Management, LLC
4601 NE 77th Avenue, Suite 300
Vancouver, WA 98662

In the Matter of:

FULLERTON POST ACUTE CARE
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE NUMBER NF13-1210-233A-SG

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated January 30, 2013, the following revisions are made to the Medi-Cal audit report dated August 9, 2012.

SUMMARY OF REVISIONS

OVERPAYMENTS		
Audited Amount Due State	$	3,838
Revision		(3,782)
Revised Amount Due State	$	56

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

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility No.:
206301107

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)	$ 3,368,296	$ 3,368,296	$ 91.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 804,344	$ 804,344	$ 21.90
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 952,290	$ 952,290	$ 25.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 1,442,825	$ 1,442,825	$ 39.28
5	Property Taxes (Sch. 5, Ln. 105)	$ 120,035	$ 120,035	$ 3.27
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 52,110	$ 52,110	$ 1.42
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 403,019	$ 403,019	$ 10.97
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 348,704	$ 348,704	$ 9.49
10	Cost of Administration (Sch. 6, Ln. 105)	$ 907,669	$ 907,669	$ 24.71
11	Cost of Routine Service/Audited Total Costs	$ 8,399,291.39	$ 8,399,291.39	$ 228.64
12	Total Patient Days (Rev)	36,736	36,736	
13	Cost Per Patient Day (Cost Divided by Days)	$ 228.64	$ 228.64	
14	Overpayments (Rev 1)	$ 3,838	$ 56	
15	Medi-Cal Days (Rev)	803	803	
16	Medi-Cal Managed Care Days (Rev)	23099	23,099	
	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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility No.:
206301107

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 (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility No.:
206301107

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	$ 116,372	$ 116,372			
160	Activities	75,794		$ 75,794		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	3,176,130	116,372	75,794	3,368,296	*
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	43,504	0	0	43,504	
	TOTAL	$ 3,411,800	$ 116,372	$ 75,794	$ 3,411,800	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: FULLERTON POST ACUTE CARE
Provider NPI: 1104874239
OSHPD Facility Number: 206301107
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	$ 123,578	$ 123,578											
010	Housekeeping	153,499	709	$ 154,208										
060	Laundry and Linen	58,637	2,784	3,495	$ 64,916									
065	Dietary	316,866	9,974	12,518	0	$ 339,359								
155	Social Services	N/A	9,420	11,823	0	0	$ 21,242							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	5,554	6,971	0	0	0	0		$ 12,525	$ 12,525			
166	Medical Records	108,111	1,828	2,295	0	0	0	0		112,234		$ 112,234		
170	Inservice Education - Nursing	77,089	0	0	0	0	0	0	$ 77,089					
	ANCILLARY SERVICES													
075	Patient Supplies		1,046	1,313	0	0	0	0	0	2,359	87	779	$ 3,225	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		895	1,124	0	0	0	0	0	2,019	847	7,586	10,452	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		895	1,124	0	0	0	0	0	2,019	521	4,672	7,212	
083	Speech Pathology		598	751	0	0	0	0	0	1,349	174	1,562	3,086	
085	Pharmacy		586	735	0	0	0	0	0	1,321	437	3,917	5,674	
090	Laboratory		0	0	0	0	0	0	0	0	114	1,026	1,141	
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	93	837	930	
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		88,896	111,570	64,916	339,359	21,242	0	77,089	703,072	10,167	91,105	804,344	*
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		391	491	0	0	0	0	0	882	15	138	1,036	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	68	612	680	
	TOTAL	$ 837,780	$ 123,578	$ 154,208	$ 64,916	$ 339,359	$ 21,242	$ -	$ 77,089	$ 713,021	$ 12,525	$ 112,234	$ 837,780	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: FULLERTON POST ACUTE CARE
Provider NPI: 1104874239
OSHPD Facility Number: 206301107
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	$ 393,589	$ 393,589											
010	Housekeeping	32,814	2,259	$ 35,073										
060	Laundry and Linen	15,737	8,868	795	$ 25,400									
065	Dietary	276,689	31,767	2,847	0	$ 311,304								
155	Social Services	91	30,002	2,689	0	0	$ 32,782							
160	Activities	5,821	0	0	0	0	0	$ 5,821						
165	Administration	N/A	17,689	1,585	0	0	0	0		$ 19,275	$ 19,275			
166	Medical Records	9,847	5,823	522	0	0	0	0		16,192		$ 16,192		
170	Inservice Education - Nursing	213	0	0	0	0	0	0	$ 213					
	ANCILLARY SERVICES													
075	Patient Supplies	35,471	3,331	299	0	0	0	0	0	39,101	134	112	$ 39,347	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	522,323	2,852	256	0	0	0	0	0	525,430	1,303	1,094	527,828	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	315,089	2,852	256	0	0	0	0	0	318,196	802	674	319,672	
083	Speech Pathology	99,676	1,906	171	0	0	0	0	0	101,752	268	225	102,246	
085	Pharmacy	267,299	1,866	167	0	0	0	0	0	269,332	673	565	270,569	
090	Laboratory	72,953	0	0	0	0	0	0	0	72,953	176	148	73,277	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	59,504	0	0	0	0	0	0	0	59,504	144	121	59,768	
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	239,477	283,129	25,375	25,400	311,304	32,782	5,821	213	923,500	15,646	13,144	952,290	*
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	2,363	1,246	112	0	0	0	0	0	3,721	24	20	3,764	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	105	88	193	
	TOTAL	$ 2,348,956	$ 393,589	$ 35,073	$ 25,400	$ 311,304	$ 32,782	$ 5,821	$ 213	$ 2,313,489	$ 19,275	$ 16,192	$ 2,348,956	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility Number:
206301107

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)	$ 1,514,329	92%							
	Property Tax (line 40)	125,984	8%	$ 1,640,313						
005	Plant Operations and Maintenance			52,494	$ 52,494					
010	Housekeeping			9,112	301	$ 9,413				
060	Laundry and Linen			35,775	1,183	213	$ 37,171			
065	Dietary			128,157	4,237	764	0	$ 133,158		
155	Social Services			121,034	4,001	722	0	0	$ 125,757	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			71,362	2,359	425	0	0	0	0
166	Medical Records			23,492	777	140	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			13,439	444	80	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,504	380	69	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,504	380	69	0	0	0	0
083	Speech Pathology			7,687	254	46	0	0	0	0
085	Pharmacy			7,526	249	45	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			1,142,201	37,761	6,810	37,171	133,158	125,757	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	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			5,026	166	30	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,640,313	100%	$ 1,640,313	$ 52,494	$ 9,413	$ 37,171	$ 133,158	$ 125,757	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility Number:
206301107

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 92% Of Total	Property Tax 8% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,514,329	92%								
	Property Tax (line 40)	125,984	8%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 74,147	$ 74,147					
166	Medical Records				24,409		$ 24,409				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	13,964	515	170	$ 14,648	$ 13,523	$ 1,125	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	11,953	5,012	1,650	18,615	17,185	1,430	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	11,953	3,086	1,016	16,055	14,822	1,233	
083	Speech Pathology			0	7,987	1,032	340	9,359	8,640	719	
085	Pharmacy			0	7,820	2,587	852	11,259	10,394	865	
090	Laboratory			0	0	678	223	901	832	69	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	553	182	735	678	56	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	1,482,859	60,188	19,813	1,562,860	1,442,825	120,035	*
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	5,222	91	30	5,344	4,933	410	
145	Other Nonreimbursable			0	0	404	133	537	496	41	
	TOTAL	$ 1,640,313	100%	$ -	$ 1,541,757	$ 74,147	$ 24,409	$ 1,640,313	$ 1,514,329	$ 125,984	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: FULLERTON POST ACUTE CARE
Provider NPI: 1104874239
OSHPD Facility Number: 206301107
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. 53% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 24% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 55,544												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,062,635												
	Total Costs Allocable as Administration	1,118,179	53%											
167	DPH Licensing Fees	64,195	3%											
168	Professional Liability Insurance	496,489	24%											
169	Quality Assurance Fees	429,577	20%											
174	Caregiver Training	0	0%											
	Total	2,108,440	100%						$ 2,108,440					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 2,359	$ 39,101	$ 13,964	$ 55,423	14,644	$ 7,766	$ 446	$ 3,448	$ 2,984	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,019	525,430	11,953	539,402	142,517	75,582	4,339	33,560	29,037	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,019	318,196	11,953	332,168	87,763	46,544	2,672	20,666	17,881	0
083	Speech Pathology			0	1,349	101,752	7,987	111,089	29,351	15,566	894	6,912	5,980	0
085	Pharmacy			0	1,321	269,332	7,820	278,472	73,576	39,020	2,240	17,325	14,991	0
090	Laboratory			0	0	72,953	0	72,953	19,275	10,222	587	4,539	3,927	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	59,504	0	59,504	15,722	8,338	479	3,702	3,203	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			3,368,296	703,072	923,500	1,482,859	6,477,727	1,711,502	907,669	52,110	403,019	348,704	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	882	3,721	5,222	9,825	2,596	1,377	79	611	529	0
145	Other Nonreimbursable			43,504	0	0	0	43,504	11,494	6,096	350	2,707	2,342	0
	SUBTOTAL	$ 2,108,440		$ 3,411,800	$ 713,021	$ 2,313,489	$ 1,541,757	$ 7,980,068	$ 2,108,440					
	Total Administrative Costs							$ 2,108,440		$ 1,118,179	$ 64,195	$ 496,489	$ 429,577	$ -
	Unit Cost Multiplier							0.26421329						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 124,759	$ 35,467	$ 98,556	$ 258,781						
	TOTAL FACILITY COSTS							$ 10,347,289						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: FULLERTON POST ACUTE CARE
Provider NPI: 1104874239
OSHPD Facility Number: 206301107
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	1,953									
010	Housekeeping	339	339								
060	Laundry and Linen	1,331	1,331	1,331							
065	Dietary	4,768	4,768	4,768							
155	Social Services	4,503	4,503	4,503							
160	Activities										
165	Administration	2,655	2,655	2,655							
166	Medical Records	874	874	874							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	500	500	500						55,423	55,423
077	Specialized Support Surfaces									0	0
080	Physical Therapy	428	428	428						539,402	539,402
081	Respiratory Therapy									0	0
082	Occupational Therapy	428	428	428						332,168	332,168
083	Speech Pathology	286	286	286						111,089	111,089
085	Pharmacy	280	280	280						278,472	278,472
090	Laboratory									72,953	72,953
095	Home Health Services									0	0
100	Other Ancillary Services									59,504	59,504
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	42,495	42,495	42,495	227,028	110,208	3,415,607	3,415,607	3,415,607	6,477,727	6,477,727
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	187	187	187						9,825	9,825
145	Other Nonreimbursable									43,504	43,504
	TOTAL STATISTICS	61,027	59,074	58,735	227,028	110,208	3,415,607	3,415,607	3,415,607	7,980,068	7,980,068
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 116,372	$ 75,794			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.034070664	0.022190492			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 123,578	$ 154,208	$ 64,916	$ 339,359	$ 21,242	$ -	$ 77,089	$ 12,525	$ 112,234
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.09191861	2.62549009	0.28593773	3.07925563	0.00621924	0.00000000	0.02256963	0.00156950	0.01406429
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 393,589	$ 35,073	$ 25,400	$ 311,304	$ 32,782	$ 5,821	$ 213	$ 19,275	$ 16,192
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.66264346	0.59713350	0.11187943	2.82469164	0.00959764	0.00170424	0.00006236	0.00241536	0.00202906
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,640,313	$ 52,494	$ 9,413	$ 37,171	$ 133,158	$ 125,757	$ -	$ -	$ 74,147	$ 24,409
	UNIT COST MULTIPLIER (CAPITAL COSTS)	26.87848002	0.88860872	0.16026293	0.16373005	1.20823908	0.03681831	0.00000000	0.00000000	0.00929154	0.00305868

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility Number:
206301107

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 101,634	$ 0	$ 101,634	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,944	0	21,944	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	393,589	0	393,589	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 517,167	$ 0	$ 517,167	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 126,241	$ 0	$ 126,241	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,258	0	27,258	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,814	0	32,814	(Sch 4)
010		Housekeeping - Total	6300	$ 186,313	$ 0	$ 186,313	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 535,188	$ 0	$ 535,188	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	221,356	0	221,356	(Sch 5)
025		Depreciation: Equipment	7140	34,577	0	34,577	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	365	0	365	(Sch 5)
035		Leases and Rentals	7200	52,906	0	52,906	(Sch 5)
040		Property Taxes	7300	125,984	0	125,984	(Sch 5)
045		Property Insurance	7400	55,544	0	55,544	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	669,937	0	669,937	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 2,399,337	$ 0	$ 2,399,337	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 48,224	$ 0	$ 48,224	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,413	0	10,413	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,737	0	15,737	(Sch 4)
060		Laundry and Linen - Total	6400	$ 74,374	$ 0	$ 74,374	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 260,597	$ 0	$ 260,597	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,269	0	56,269	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	276,689	0	276,689	(Sch 4)
065		Dietary - Total	6500	$ 593,555	$ 0	$ 593,555	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,471	0	35,471	(Sch 4)
075		Patient Supplies - Total	8100	$ 35,471	$ 0	$ 35,471	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility Number:
206301107

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	522,323	0	522,323	(Sch 4)
080		Physical Therapy - Total	8200	$ 522,323	$ 0	$ 522,323	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	315,089	0	315,089	(Sch 4)
082		Occupational Therapy - Total	8250	$ 315,089	$ 0	$ 315,089	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	99,676	0	99,676	(Sch 4)
083		Speech Pathology - Total	8280	$ 99,676	$ 0	$ 99,676	
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	267,299	0	267,299	(Sch 4)
085		Pharmacy - Total	8300	$ 267,299	$ 0	$ 267,299	
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	72,953	0	72,953	(Sch 4)
090		Laboratory - Total	8400	$ 72,953	$ 0	$ 72,953	
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	59,504	0	59,504	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 59,504	$ 0	$ 59,504	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility Number:
206301107

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,372,315	$ 0	$ 1,372,315	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,612,110	$ 0	$ 2,612,110	(Sch 2)
105	.20-.39	Fringe Benefits	6110	564,020	0	564,020	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	239,477	0	239,477	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,415,607	$ 0	$ 3,415,607	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility Number:
206301107

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	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	(Sch 2)
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	(Sch 2)
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	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		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	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,363	0	2,363	(Sch 4)
140		Beauty and Barber - Total	8900	$ 2,363	$ 0	$ 2,363	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 39,982	$ 0	$ 39,982	(Sch 2)
145	.20-.39	Fringe Benefits	9100	3,522	0	3,522	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 43,504	$ 0	$ 43,504	
146		**Subtotal 105 - 145**		$ 3,461,474	$ 0	$ 3,461,474	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 95,707	$ 0	$ 95,707	(Sch 2)
155	.20-.39	Fringe Benefits	6600	20,665	0	20,665	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	91	0	91	(Sch 4)
155		Social Services - Total	6600	$ 116,463	$ 0	$ 116,463	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
FULLERTON POST ACUTE CARE

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

Provider NPI:
1104874239

OSHPD Facility Number:
206301107

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 62,335	$ 0	$ 62,335	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,459	0	13,459	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,821	0	5,821	(Sch 4)
160		Activities - Total	6700	$ 81,615	$ 0	$ 81,615	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 307,161	$ 0	$ 307,161	(Sch 6)
165	.20-.39	Fringe Benefits	6900	70,602	0	70,602	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	684,872	0	684,872	(Sch 6)
165		Administration - Total	6900	$ 1,062,635	$ 0	$ 1,062,635	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 88,227	$ 0	$ 88,227	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,884	0	19,884	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,847	0	9,847	(Sch 4)
166		Medical Records - Total	6900	$ 117,958	$ 0	$ 117,958	
167		CDPH Licensing Fees	6900	$ 64,195	$ 0	$ 64,195	(Sch 6)
168		Professional Liability Insurance	6900	$ 496,489	$ 0	$ 496,489	(Sch 6)
169		Quality Assurance Fees	6900	$ 429,577	$ 0	$ 429,577	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 63,432	$ 0	$ 63,432	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,657	0	13,657	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	213	0	213	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 77,302	$ 0	$ 77,302	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,446,234	$ 0	$ 2,446,234	
200		**Total**		**$ 10,347,289**	**$ 0**	**$ 10,347,289**	

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Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	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 (Pages 1 & 2)	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 (Pages 1 & 2)	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 (Pages 1 & 2)	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	Revisions
FULLERTON POST ACUTE CARE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1104874239	1

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Revision	As Audited	Increase (Decrease)	As Revised
1	Not Reported			1	14	N/A	Overpayments	$3,838	($3,782)	$56

APPEAL FINDING - ISSUE 1