APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

TOTALLY KIDS SPECIALTY HEALTHCARE
LOMA LINDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1437149556

FISCAL PERIOD ENDED
DECEMBER 31, 2010

Audits Section—Rancho Cucamonga
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Edward Walker Jr.

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 12, 2013

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

In the Matter of:

TOTALLY KIDS SPECIALTY HEALTHCARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1437149556
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE NUMBER: NF13-1210-221J-PW

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

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 12,051,249	$ 604.22
Revision	230,562	11.56
Revised Cost and Cost Per Day	$ 12,281,811	$ 615.78

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

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility No.:
206361369

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)	$ 0	$ 0	$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 0	$ 0	$ 0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 0	$ 0	$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 0	$ 0	$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	$ 0	$ 0	$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
11	Cost of Routine Service/Audited Total Costs	$	$ 0	$ 0.00
12	Total Patient Days (Rev)		0	
13	Cost Per Patient Day (Cost Divided by Days)	$ 0	$ 0	
14	Overpayments (Rev)	$	$ 0	
15	Medi-Cal Days (Rev)		0	
16	Medi-Cal Managed Care Days (Rev)	0	0	
	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)	$ 0	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ 0	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ 0	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ 0	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ 0	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ 0	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ 0	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ 0	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ 0	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ 0	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility No.:
206361369

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)	$ 12,051,249	$ 12,281,811	
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)	$ 12,051,249	$ 12,281,811	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	19,945	19,945	
47	Cost Per Patient Day (Cost Divided by Days)	$ 604.22	$ 615.78	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility No.:
206361369

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	$ 42,745	$ 42,745			
160	Activities	164,127		$ 164,127		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	0	0	0	0	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	0	0	0	0	***
083	Speech Pathology	0	0	0	0	***
085	Pharmacy	0	0	0	0	***
090	Laboratory	0	0	0	0	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	0	0	0	0	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	6,253,417	42,745	164,127	6,460,289	**
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 6,460,289	$ 42,745	$ 164,127	$ 6,460,289	

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

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
TOTALLY KIDS SPECIALTY HEALTHCARE	1437149556	206361369	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	$ 171,561	$ 171,561											
010	Housekeeping	251,910	-	$ 251,910										
060	Laundry and Linen	0	12,268	18,013	$ 30,281									
065	Dietary	0	0	0	0	$ -								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	15,248	22,389	0	0	0	0		$ 37,636	$ 37,636			
166	Medical Records	84,237	16,389	24,064	0	0	0	0		124,690		$ 124,690		
170	Inservice Education - Nursing	51,065	10,124	14,865	0	0	0	0	$ 76,054					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	$ -	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0	***
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0	***
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0	***
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		0	0	0	0	0	0	0	0	0	0	0	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		117,533	172,579	30,281	0	0	0	76,054	396,447	37,636	124,690	558,773	**
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 558,773	$ 171,561	$ 251,910	$ 30,281	$ -	$ -	$ -	$ 76,054	$ 396,447	$ 37,636	$ 124,690	$ 558,773	

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: TOTALLY KIDS SPECIALTY HEALTHCARE
Provider NPI: 1437149556
OSHPD Facility Number: 206361369
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	$ 376,575	$ 376,575											
010	Housekeeping	87,881	0	$ 87,881										
060	Laundry and Linen	68,486	26,928	6,284	$ 101,698									
065	Dietary	355,199	0	0	0	$ 355,199								
155	Social Services	462	0	0	0	0	$ 462							
160	Activities	7,657	0	0	0	0	0	$ 7,657						
165	Administration	N/A	33,468	7,810	0	0	0	0		$ 41,279	$ 41,279			
166	Medical Records	10,504	35,973	8,395	0	0	0	0		54,872		$ 54,872		
170	Inservice Education - Nursing	1,115	22,222	5,186	0	0	0	0	$ 28,523					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	$ -	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	***
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0	***
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
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	1,862,683	257,984	60,206	101,698	355,199	462	7,657	28,523	2,674,411	41,279	54,872	2,770,562	**
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	0	0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,770,562	$ 376,575	$ 87,881	$ 101,698	$ 355,199	$ 462	$ 7,657	$ 28,523	$ 2,674,411	$ 41,279	$ 54,872	$ 2,770,562	

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility Number:
206361369

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)	$ 237,488	88%							
	Property Tax (line 40)	32,221	12%	$ 269,709						
005	Plant Operations and Maintenance			5,715	$ 5,715					
010	Housekeeping			0	0	$ -				
060	Laundry and Linen			18,878	409	0	$ 19,286			
065	Dietary			0	0	0	0	$ -		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			23,463	508	0	0	0	0	0
166	Medical Records			25,218	546	0	0	0	0	0
170	Inservice Education - Nursing			15,578	337	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	0	0	0	0	0	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			180,857	3,915	0	19,286	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 269,709	100%	$ 269,709	$ 5,715	$ -	$ 19,286	$ -	$ -	$ -

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility Number:
206361369

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 88% Of Total	Property Tax 12% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 237,488	88%								
	Property Tax (line 40)	32,221	12%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 23,971	$ 23,971					
166	Medical Records				25,764		$ 25,764				
170	Inservice Education - Nursing			$ 15,916							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	$ -	$ -	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	0	0	0	0	0	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	0	0	0	0	0	0	***
083	Speech Pathology			0	0	0	0	0	0	0	***
085	Pharmacy			0	0	0	0	0	0	0	***
090	Laboratory			0	0	0	0	0	0	0	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	0	0	0	0	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	0	0	0	0	0	0	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			15,916	219,974	23,971	25,764	269,709	237,488	32,221	**
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 269,709	100%	$ 15,916	$ 219,974	$ 23,971	$ 25,764	$ 269,709	$ 237,488	$ 32,221	

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: TOTALLY KIDS SPECIALTY HEALTHCARE
Provider NPI: 1437149556
OSHPD Facility Number: 206361369
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. 90% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 19,180													
055	Interest - Other	227,180													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,762,570													
	Total Costs Allocable as Administration	2,008,930	90%												
167	DPH Licensing Fees	16,933	1%												
168	Professional Liability Insurance	196,615	9%												
169	Quality Assurance Fees	0	0%												
174	Caregiver Training	0	0%												
	Total	2,222,478	100%						$ 2,222,478						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ -	$ -	$ -	$ -	0	$ -	$ -	$ -	$ -	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0	***
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0	***
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0	***
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			0	0	0	0	0	0	0	0	0	0	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			6,460,289	396,447	2,674,411	219,974	9,751,121	2,222,478	2,008,930	16,933	196,615	0	0	**
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,222,478		$ 6,460,289	$ 396,447	$ 2,674,411	$ 219,974	$ 9,751,121	$ 2,222,478						
	Total Administrative Costs							$ 2,222,478		$ 2,008,930	$ 16,933	$ 196,615	$ -	$ -	
	Unit Cost Multiplier							0.22792025							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 162,326	$ 96,151	$ 49,735	$ 308,212							
	TOTAL FACILITY COSTS							$ 12,281,811							

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

STATISTICS FOR COST ALLOCATION

Provider Name: TOTALLY KIDS SPECIALTY HEALTHCARE
Provider NPI: 1437149556
OSHPD Facility Number: 206361369
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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	511									
010	Housekeeping										
060	Laundry and Linen	1,688	1,688	1,688							
065	Dietary										
155	Social Services										
160	Activities										
165	Administration	2,098	2,098	2,098							
166	Medical Records	2,255	2,255	2,255							
170	Inservice Education - Nursing	1,393	1,393	1,393							
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care						0	0	0	0	0
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric	16,172	16,172	16,172	173,050	1,464	8,116,100	8,116,100	8,116,100	9,751,121	9,751,121
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	24,117	23,606	23,606	173,050	1,464	8,116,100	8,116,100	8,116,100	9,751,121	9,751,121
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 42,745	$ 164,127			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.005266692	0.020222397			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 171,561	$ 251,910	$ 30,281	$ -	$ -	$ -	$ 76,054	$ 37,636	$ 124,690
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.26768618	10.67143947	0.17498552	0.00000000	0.00000000	0.00000000	0.00937078	0.00385969	0.01278722
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 376,575	$ 87,881	$ 101,698	$ 355,199	$ 462	$ 7,657	$ 28,523	$ 41,279	$ 54,872
	UNIT COST MULTIPLIER (INDIRECT OTHER)		15.95251207	3.72282471	0.58767968	242.62226776	0.00005692	0.00094343	0.00351434	0.00423324	0.00562724
	TOTAL CAPITAL COSTS - SCH. 5	$ 269,709	$ 5,715	$ -	$ 19,286	$ -	$ -	$ -	$ 15,916	$ 23,971	$ 25,764
	UNIT COST MULTIPLIER (CAPITAL COSTS)	11.18335614	0.24208655	0.00000000	0.11144841	0.00000000	0.00000000	0.00000000	0.00196100	0.00245824	0.00264220

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility Number:
206361369

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 132,783	$ 0	$ 132,783	(Sch 3)
005	.20-.39	Fringe Benefits	6200	38,778	0	38,778	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	376,575	0	376,575	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 548,136	$ 0	$ 548,136	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 193,789	$ 0	$ 193,789	(Sch 3)
010	.20-.39	Fringe Benefits	6300	58,121	0	58,121	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	87,881	0	87,881	(Sch 4)
010		Housekeeping - Total	6300	$ 339,791	$ 0	$ 339,791	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 7,363	$ 0	$ 7,363	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	66,920	0	66,920	(Sch 5)
025		Depreciation: Equipment	7140	58,600	0	58,600	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	60,138	0	60,138	(Sch 5)
040		Property Taxes	7300	32,221	0	32,221	(Sch 5)
045		Property Insurance	7400	19,180	0	19,180	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	44,467	0	44,467	(Sch 5)
055		Interest - Other	7600	$ 222,454	$ 4,726	$ 227,180	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,399,270	$ 4,726	$ 1,403,996	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	68,486	0	68,486	(Sch 4)
060		Laundry and Linen - Total	6400	$ 68,486	$ 0	$ 68,486	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$	$ 0	$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	355,199	0	355,199	(Sch 4)
065		Dietary - Total	6500	$ 355,199	$ 0	$ 355,199	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	$ 0	$ 0	$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility Number:
206361369

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	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	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 0	$ 0	$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 0	$ 0	$ 0	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300		0	0	(Sch 4)
085		Pharmacy - Total	8300	$ 0	$ 0	$ 0	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400		0	0	(Sch 4)
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility Number:
206361369

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	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		$ 0	$ 0	$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$	$ 0	$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110		0	0	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 0	$ 0	$ 0	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 4,964,925	$ 0	$ 4,964,925	(Sch 2)
126	.20-.39	Fringe Benefits	6160	1,288,492	0	1,288,492	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	1,862,683	0	1,862,683	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 8,116,100	$ 0	$ 8,116,100	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility Number:
206361369

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	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	(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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(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	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 8,116,100	$ 0	$ 8,116,100	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 34,762	$ 0	$ 34,762	(Sch 2)
155	.20-.39	Fringe Benefits	6600	7,983	0	7,983	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	462	0	462	(Sch 4)
155		Social Services - Total	6600	$ 43,207	$ 0	$ 43,207	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility Number:
206361369

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 125,927	$ 0	$ 125,927	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,200	0	38,200	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,657	0	7,657	(Sch 4)
160		Activities - Total	6700	$ 171,784	$ 0	$ 171,784	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 376,790	$ 0	$ 376,790	(Sch 6)
165	.20-.39	Fringe Benefits	6900	85,767	0	85,767	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,074,177	225,836	1,300,013	(Sch 6)
165		Administration - Total	6900	$ 1,536,734	$ 225,836	$ 1,762,570	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 66,235	$ 0	$ 66,235	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,002	0	18,002	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,504	0	10,504	(Sch 4)
166		Medical Records - Total	6900	$ 94,741	$ 0	$ 94,741	
167		CDPH Licensing Fees	6900	$ 16,933	$ 0	$ 16,933	(Sch 6)
168		Professional Liability Insurance	6900	$ 196,615	$ 0	$ 196,615	(Sch 6)
169		Quality Assurance Fees	6900	$	$ 0	$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 44,519	$ 0	$ 44,519	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,546	0	6,546	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,115	0	1,115	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 52,180	$ 0	$ 52,180	
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		$ 2,112,194	$ 225,836	$ 2,338,030	
200		**Total**		**$ 12,051,249**	**$ 230,562**	**$ 12,281,811**	

Provider Name: TOTALLY KIDS SPECIALTY HEALTHCARE

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION	REVISION	REVISION	REVISION	REVISION
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	4,726			4,726					
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

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

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION	REVISION	REVISION	REVISION	REVISION
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	225,836	7,033	218,803						
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: TOTALLY KIDS SPECIALTY HEALTHCARE

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$230,562 (To Sch 8)	7,033	218,803	4,726	0	0	0	0	0

SUMMARY OF SUBACUTE CARE - PEDIATRIC COSTS AND INFORMATION

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility Number:
206361369

	AS AUDITED	AS REVISED	DIFFERENCE
COMPUTATION OF SUBACUTE CARE - PEDIATRIC PER DIEM			
1. Subacute Care - Pediatric Ancillary Cost (Subacute Care - Pediatric Sch. 2)	$ 0	$ 0	$ 0 *
2. Subacute Care - Pediatric Ancillary Cost (Sch. 2, 3, 4, 5, & 6; Ln 102)	$ 0	$ 0	$ 0 *
3. Subacute Care - Pediatric Routine Cost (Sch. 2, 3, 4, 5, & 6; Ln. 126)	$ 12,051,249	$ 12,281,811	$ 230,562 *
4. Total Subacute Care - Pediatric Facility Cost (Lines 1, 2, & 3)	$ 12,051,249	$ 12,281,811	$ 230,562 *
5. Total Subacute Care - Pediatric Patient Days (Rev)	19,945	19,945	*
6. Average Subacute Care - Pediatric Per Diem Cost (L 4 / L 5)	$ 604.22	$ 615.78	$ 11.56 *
7. Medi-Cal Overpayments (Rev)	$	$ 0	$
8. Medi-Cal Credit Balances (Rev)	$	$ 0	$
9. Amount Due Provider (State)	$ 0	$ 0	$ 0
GENERAL INFORMATION			
10. Contracted Number of Subacute Care - Pediatric Beds (Rev)	59	59	
11. Total Licensed Nursing Facility Beds (Rev)	59	59	
12. Total Licensed Capacity (All levels) (Rev)	59	59	
13. Total Medi-Cal Subacute Care - Pediatric Patient Days (Rev)	19,570	19,570	
CAPITAL RELATED COST			
14. Direct Capital Related Cost (Rev)	$ 0	$ 0	$
15. Indirect Capital Related Cost (Sch 5, Line 100.12 + Line 126)	$ 269,709	$ 269,709	$
16. Total Capital Related Cost (Lines 14 & 15)	$ 269,709	$ 269,709	$ 0

VENTILATOR AND NONVENTILATOR

	REVISED COSTS (Rev)	REVISED TOTAL DAYS (Rev)	REVISED MEDI-CAL DAYS (Rev)
17. Ventilator (Equipment Cost Only)	$ 42,775	14,715	14,410
18. Nonventilator	N/A	5,230	N/A
19. TOTAL	N/A	19,945	N/A

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE - PEDIATRIC ANCILLARY COSTS

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
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OSHPD Facility Number:
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Line No	ANCILLARY COST CENTERS	TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE CARE PEDIATRIC ANCILLARY CHARGES ** (From SA-Ped Sch 3)	SUBACUTE CARE PEDIATRIC ANCILLARY COSTS***
075	Patient Supplies	$ 0	$	0.000000	$ 0	$ 0
077	Specialized Support Surfaces	0		0.000000	0	0
080	Physical Therapy	0		0.000000	0	0
081	Respiratory Therapy	0		0.000000	0	0
082	Occupational Therapy	0		0.000000	0	0
083	Speech Pathology	0		0.000000	0	0
085	Pharmacy	0		0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
	TOTAL ANCILLARY SERVICES	$ 0	$ 0		$ 0	$ 0

(To SA-Ped Sch 1)

* From Schedules 2, 3, 4, 5, and 6.
** Total Allowable Ancillary Charges included in the rate.
*** Total Ancillary Costs included in the rate.

ADJUSTMENTS TO ALLOWABLE
SUBACUTE CARE - PEDIATRIC ANCILLARY CHARGES

Provider Name:
TOTALLY KIDS SPECIALTY HEALTHCARE

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

Provider NPI:
1437149556

OSHPD Facility Number:
206361369

Line No	TOTAL ANCILLARY CHARGES	AS AUDITED	REVISIONS (Rev)	AS REVISED
075	Patient Supplies	$	$	$ 0
077	Specialized Support Surfaces			0
080	Physical Therapy			0
081	Respiratory Therapy			0
082	Occupational Therapy			0
083	Speech Pathology			0
085	Pharmacy			0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	TOTAL ANCILLARY CHARGES	$ 0	$ 0	$ 0

(To SA-Ped Sch 2)

Provider Name	Fiscal Period	Provider NPI	Revisions
TOTALLY KIDS SPECIALTY HEALTHCARE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1437149556	3

Report References										
	Audit Report			Revised Report						
Rev. No.	Sch.	Line	Sub No.	Sch.	Line	Sub No.	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
							REVISIONS TO AUDITED COSTS			
	8	165	4	8A-1	165	4	Administration - Other - Nonlabor	$1,074,177		
1							Revision to adjustment 8. To adjust the home office cost adjustment based upon the Appeals' Report of Findings, Issue 1.		$7,033	
2							Revision to adjustment 5. To adjust the provider's adjustment based upon the Appeals' Report of Findings, Issue 2.		218,803 $225,836	$1,300,013
3	8	055	4	8A-1	055	4	Interest - Other Revision to adjustment 6. To reverse the interest expense adjustment based upon the Appeals' Report of Findings, Issue 5.	$222,454	$4,726	$227,180