

**REPORT
ON THE
RATE SETTING AUDIT**

**BURLINGTON CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1407934946**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Tony Martinez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 30, 2013

Dan Distefano
Administrator
Burlington Convalescent Hospital
845 South Burlington Avenue
Los Angeles, CA 90057

BURLINGTON CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI): 1407934946
FISCAL PERIOD ENDED: JUNE 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$41,311, which resulted from Medi-Cal overpayments
3. Audit Adjustments Schedule
4. Audited Allocation of Home Office Cost

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account

Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

Dan Distefano
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If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosures

CC: Zaid Pervaiz
Controller
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility No.:
206190118

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,064,011	\$ 70.25
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 669,080	\$ 15.34
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 648,191	\$ 14.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 266,648	\$ 6.11
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,677	\$ 0.52
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,749	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 77,559	\$ 1.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 452,961	\$ 10.39
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 592,979	\$ 13.60
11	Cost of Routine Service/Audited Total Costs	\$ 6,012,720.00	\$ 5,818,855	\$ 133.42
12	Total Patient Days (Adj)	43,614	43,614	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 137.86	\$ 133.42	
14	Overpayments (Adj 20)	\$ 0	\$ (41,311)	
15	Medi-Cal Days (Adj 19)	35,473	35,300	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility No.:
206190118

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED 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. 43 + Ln. 44)	\$ 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 (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 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:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility No.:
206190118

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 67,893	\$ 67,893		
160	Activities	115,092		\$ 115,092	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	266	0	0	266
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	342,614	0	0	342,614
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	299,907	0	0	299,907
083	Speech Pathology	124,760	0	0	124,760
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,881,026	67,893	115,092	3,064,011 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,831,558	\$ 67,893	\$ 115,092	\$ 3,831,558

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 66,458	\$ 66,458										
010	Housekeeping	102,622	2,946	\$ 105,568									
060	Laundry and Linen	93,861	4,872	8,098	\$ 106,831								
065	Dietary	307,624	5,840	9,707	0	\$ 323,171							
155	Social Services	N/A	245	408	0	0	\$ 654						
160	Activities	N/A	439	730	0	0	0	\$ 1,169					
165	Administration	N/A	6,109	10,154	0	0	0	0		\$ 16,263	\$ 16,263		
166	Medical Records	60,007	0	0	0	0	0	0		60,007		\$ 60,007	
170	Inservice Education - Nursing	72,525	0	0	0	0	0	0	\$ 72,525				
ANCILLARY SERVICES													
075	Patient Supplies		1,577	2,621	0	0	0	0	0	4,198	142	526	\$ 4,866
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	31	114	145
080	Physical Therapy		1,265	2,103	0	0	0	0	0	3,368	1,035	3,818	8,220
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,109	1,844	0	0	0	0	0	2,954	906	3,342	7,201
083	Speech Pathology		463	769	0	0	0	0	0	1,232	377	1,390	2,999
085	Pharmacy		2,129	3,539	0	0	0	0	0	5,668	557	2,056	8,282
090	Laboratory		0	0	0	0	0	0	0	0	49	182	231
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	48	176	223
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		38,826	64,535	106,831	323,171	654	1,169	72,525	607,711	13,086	48,284	669,080
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		637	1,059	0	0	0	0	0	1,697	33	120	1,850
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 703,097	\$ 66,458	\$ 105,568	\$ 106,831	\$ 323,171	\$ 654	\$ 1,169	\$ 72,525	\$ 626,827	\$ 16,263	\$ 60,007	\$ 703,097

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 326,826	\$ 326,826										
010	Housekeeping	36,165	14,487	\$ 50,652									
060	Laundry and Linen	20,518	23,960	3,886	\$ 48,364								
065	Dietary	229,189	28,719	4,657	0	\$ 262,566							
155	Social Services	0	1,207	196	0	0	\$ 1,403						
160	Activities	5,567	2,159	350	0	0	0	\$ 8,076					
165	Administration	N/A	30,043	4,872	0	0	0	0		\$ 34,915	\$ 34,915		
166	Medical Records	4,999	0	0	0	0	0	0		4,999		\$ 4,999	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	27,805	7,754	1,258	0	0	0	0	0	36,817	306	44	\$ 37,167
077	Specialized Support Surfaces	10,741	0	0	0	0	0	0	0	10,741	66	9	10,817
080	Physical Therapy	0	6,222	1,009	0	0	0	0	0	7,231	2,221	318	9,770
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	5,456	885	0	0	0	0	0	6,341	1,945	278	8,564
083	Speech Pathology	0	2,275	369	0	0	0	0	0	2,644	809	116	3,569
085	Pharmacy	164,807	10,471	1,698	0	0	0	0	0	176,976	1,196	171	178,344
090	Laboratory	17,109	0	0	0	0	0	0	0	17,109	106	15	17,230
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,567	0	0	0	0	0	0	0	16,567	102	15	16,684
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	73,765	190,937	30,965	48,364	262,566	1,403	8,076	0	616,075	28,094	4,022	648,191*
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	2,667	3,134	508	0	0	0	0	0	6,310	70	10	6,390
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 936,725	\$ 326,826	\$ 50,652	\$ 48,364	\$ 262,566	\$ 1,403	\$ 8,076	\$ -	\$ 896,811	\$ 34,915	\$ 4,999	\$ 936,725

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 307,146	92%							
	Property Tax (line 40)	26,121	8%	\$ 333,267						
005	Plant Operations and Maintenance			19,020	\$ 19,020					
010	Housekeeping			13,930	843	\$ 14,773				
060	Laundry and Linen			23,038	1,394	1,133	\$ 25,565			
065	Dietary			27,614	1,671	1,358	0	\$ 30,644		
155	Social Services			1,161	70	57	0	0	\$ 1,288	
160	Activities			2,076	126	102	0	0	0	\$ 2,304
165	Administration			28,887	1,748	1,421	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			7,456	451	367	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,983	362	294	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,246	318	258	0	0	0	0
083	Speech Pathology			2,188	132	108	0	0	0	0
085	Pharmacy			10,068	609	495	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			183,588	11,112	9,031	25,565	30,644	1,288	2,304
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			3,014	182	148	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 333,267	100%	\$ 333,267	\$ 19,020	\$ 14,773	\$ 25,565	\$ 30,644	\$ 1,288	\$ 2,304

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

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)	\$ 307,146	92%							
	Property Tax (line 40)	26,121	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 32,056	\$ 32,056				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	8,274	281	0	\$ 8,555	\$ 7,884	\$ 671
077	Specialized Support Surfaces			0	0	61	0	61	56	5
080	Physical Therapy			0	6,639	2,039	0	8,678	7,998	680
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,822	1,785	0	7,607	7,011	596
083	Speech Pathology			0	2,428	743	0	3,170	2,922	248
085	Pharmacy			0	11,172	1,098	0	12,271	11,309	962
090	Laboratory			0	0	97	0	97	89	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	94	0	94	87	7
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	263,532	25,793	0	289,325	266,648	22,677 *
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	3,344	64	0	3,409	3,141	267
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 333,267	100%	\$ -	\$ 301,211	\$ 32,056	\$ -	\$ 333,267	\$ 307,146	\$ 26,121

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 52% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,518												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	727,438												
	Total Costs Allocable as Administration	736,956	52%											
167	CDPH Licensing Fees	30,758	2%											
168	Professional Liability Insurance	96,391	7%											
169	Quality Assurance Fees	562,941	39%											
174	Caregiver Training	0	0%											
	Total	1,427,046	100%						\$ 1,427,046					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 266	\$ 4,198	\$ 36,817	\$ 8,274	\$ 49,555	12,502	\$ 6,456	\$ 269	\$ 844	\$ 4,932	\$ -
077	Specialized Support Surfaces			0	0	10,741	0	10,741	2,710	1,399	58	183	1,069	0
080	Physical Therapy			342,614	3,368	7,231	6,639	359,853	90,787	46,884	1,957	6,132	35,814	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			299,907	2,954	6,341	5,822	315,023	79,477	41,043	1,713	5,368	31,352	0
083	Speech Pathology			124,760	1,232	2,644	2,428	131,064	33,066	17,076	713	2,233	13,044	0
085	Pharmacy			0	5,668	176,976	11,172	193,817	48,898	25,252	1,054	3,303	19,289	0
090	Laboratory			0	0	17,109	0	17,109	4,316	2,229	93	292	1,703	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16,567	0	16,567	4,180	2,158	90	282	1,649	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			3,064,011	607,711	616,075	263,532	4,551,329	1,148,248	592,979	24,749	77,559	452,961	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,697	6,310	3,344	11,351	2,864	1,479	62	193	1,130	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,427,046		\$ 3,831,558	\$ 626,827	\$ 896,811	\$ 301,211	\$ 5,656,407	\$ 1,427,046					
	Total Administrative Costs							\$ 1,427,046		\$ 736,956	\$ 30,758	\$ 96,391	\$ 562,941	\$ -
	Unit Cost Multiplier							0.25228842						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 76,270	\$ 39,914	\$ 32,056	\$ 148,240							
	TOTAL FACILITY COSTS							\$ 7,231,693						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 18)	Plant Ops (SQ FT) 5 (Adj 18)	Hskpng (SQ FT) 10 (Adj 18)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	852									
010	Housekeeping	624	624								
060	Laundry and Linen	1,032	1,032	1,032							
065	Dietary	1,237	1,237	1,237							
155	Social Services	52	52	52							
160	Activities	93	93	93							
165	Administration	1,294	1,294	1,294							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	334	334	334						49,555	49,555
077	Specialized Support Surfaces									10,741	10,741
080	Physical Therapy	268	268	268						359,853	359,853
081	Respiratory Therapy									0	0
082	Occupational Therapy	235	235	235						315,023	315,023
083	Speech Pathology	98	98	98						131,064	131,064
085	Pharmacy	451	451	451						193,817	193,817
090	Laboratory									17,109	17,109
095	Home Health Services									0	0
100	Other Ancillary Services									16,567	16,567
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,224	8,224	8,224	426,420	127,926	2,954,791	2,954,791	2,954,791	4,551,329	4,551,329
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	135	135	135						11,351	11,351
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,929	14,077	13,453	426,420	127,926	2,954,791	2,954,791	2,954,791	5,656,407	5,656,407
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 67,893	\$ 115,092			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02297726	0.038950978			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 66,458	\$ 105,568	\$ 106,831	\$ 323,171	\$ 654	\$ 1,169	\$ 72,525	\$ 16,263	\$ 60,007
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.72103431	7.84716609	0.25053089	2.52623285	0.00022118	0.00039558	0.02454488	0.00287519	0.01060868
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 326,826	\$ 50,652	\$ 48,364	\$ 262,566	\$ 1,403	\$ 8,076	\$ -	\$ 34,915	\$ 4,999
	UNIT COST MULTIPLIER (INDIRECT OTHER)		23.21702067	3.76513944	0.11341773	2.05248294	0.00047485	0.00273330	0.00000000	0.00617263	0.00088378
	TOTAL CAPITAL COSTS - SCH. 5	\$ 333,267	\$ 19,020	\$ 14,773	\$ 25,565	\$ 30,644	\$ 1,288	\$ 2,304	\$ -	\$ 32,056	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	22.32346440	1.35111115	1.09811456	0.05995361	0.23954331	0.00043596	0.00077970	0.00000000	0.00566718	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 181,562	\$ (127,314)	\$ 54,248	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,083	127	12,210	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	336,008	(9,182)	326,826	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 529,653	\$ (136,369)	\$ 393,284	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 83,768	\$ 0	\$ 83,768	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,658	196	18,854	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,165	0	36,165	(Sch 4)
010		Housekeeping - Total	6300	\$ 138,591	\$ 196	\$ 138,787	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,043	2,108	3,151	(Sch 5)
025		Depreciation: Equipment	7140	10,799	242,130	252,929	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		3,227	3,227	(Sch 5)
040		Property Taxes	7300	26,921	(800)	26,121	(Sch 5)
045		Property Insurance	7400	9,518	0	9,518	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	47,839	0	47,839	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 764,364	\$ 110,492	\$ 874,856	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 76,617	\$ 0	\$ 76,617	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,065	179	17,244	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,518	0	20,518	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 114,200	\$ 179	\$ 114,379	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 262,858	\$ (11,751)	\$ 251,107	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,931	586	56,517	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	229,189	0	229,189	(Sch 4)
065		Dietary - Total	6500	\$ 547,978	\$ (11,165)	\$ 536,813	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 217	\$ 217	(Sch 2)
075	.20-.39	Fringe Benefits	8100		49	49	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	27,805	0	27,805	(Sch 4)
075		Patient Supplies - Total	8100	\$ 27,805	\$ 266	\$ 28,071	
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	1,559	9,182	10,741	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 1,559	\$ 9,182	\$ 10,741	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	342,614	0	342,614	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 342,614	\$ 0	\$ 342,614	
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	299,907	0	299,907	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 299,907	\$ 0	\$ 299,907	
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	124,760	0	124,760	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 124,760	\$ 0	\$ 124,760	
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	164,807	0	164,807	(Sch 4)
085		Pharmacy - Total	8300	\$ 164,807	\$ 0	\$ 164,807	
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	17,109	0	17,109	(Sch 4)
090		Laboratory - Total	8400	\$ 17,109	\$ 0	\$ 17,109	
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	16,567	0	16,567	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 16,567	\$ 0	\$ 16,567	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 995,128	\$ 9,448	\$ 1,004,576	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,391,302	\$ (39,578)	\$ 2,351,724	(Sch 2)
105	.20-.39	Fringe Benefits	6110	525,436	3,866	529,302	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	114,844	(41,079)	73,765	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,031,582	\$ (76,791)	\$ 2,954,791	
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 AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(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	2,667	0	2,667	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,667	\$ 0	\$ 2,667	
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		\$ 3,034,249	\$ (76,791)	\$ 2,957,458	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 55,420	\$ 0	\$ 55,420	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,344	129	12,473	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 67,764	\$ 129	\$ 67,893	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 93,947	\$ 0	\$ 93,947	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,926	219	21,145	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,567	0	5,567	(Sch 4)
160		Activities - Total	6700	\$ 120,440	\$ 219	\$ 120,659	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 358,319	\$ 7,061	\$ 365,380	(Sch 6)
165	.20-.39	Fringe Benefits	6900	45,119	2,176	47,295	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	535,601	(220,838)	314,763	(Sch 6)
165		Administration - Total	6900	\$ 939,039	\$ (211,601)	\$ 727,438	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 49,076	\$ 0	\$ 49,076	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,931	0	10,931	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,999	0	4,999	(Sch 4)
166		Medical Records - Total	6900	\$ 65,006	\$ 0	\$ 65,006	
167		CDPH Licensing Fees	6900	\$ 30,758	\$ 0	\$ 30,758	(Sch 6)
168		Professional Liability Insurance	6900	\$ 101,785	\$ (5,394)	\$ 96,391	(Sch 6)
169		Quality Assurance Fees	6900	\$ 562,941	\$ 0	\$ 562,941	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,201	\$ 0	\$ 59,201	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,186	138	13,324	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 72,387	\$ 138	\$ 72,525	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,960,120	\$ (216,509)	\$ 1,743,611	
200		Total		\$ 7,416,039	\$ (184,346)	\$ 7,231,693	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 67,160	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(2,016)	(2,848)	(30,624)	(80,029)	(20,663)	(1,141)	(800)	(375,994)	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
BURLINGTON CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1407934946		20
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported	N/A		8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$67,160	\$67,160

Provider Name							Fiscal Period		Provider NPI		Adjustments
BURLINGTON CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1407934946		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$535,601	\$1,067	\$536,668 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	101,785	(1,067)	100,718 *	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$536,668	\$149	\$536,817 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify commercial criminal insurance expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 100,718	(149)	100,569 *	
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,391,302	(\$7,278)	\$2,384,024 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	525,436	(1,638)	523,798 *	
	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	0	217	217	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	49	49	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	358,319	7,061	365,380	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To reclassify central supply clerk salaries and benefits to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	45,119	1,589	46,708 *	
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$114,844	(\$7,607)	\$107,237 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify pharmacy consultant expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 536,817	7,607	544,424 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BURLINGTON CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1407934946		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$3,228	\$3,228 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 544,424	(3,228)	541,196 *	
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$336,008	(\$9,182)	\$326,826	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor To reclassify variable height bed expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	1,559	9,182	10,741	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BURLINGTON CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011	1407934946		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED COSTS										
8	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$12,083	\$127	\$12,210
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	18,658	196	18,854
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	1,043	2,108	3,151
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	10,799	242,130	252,929
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 3,228	80,028	83,256 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	17,065	179	17,244
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	55,931	586	56,517
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 523,798	5,504	529,302
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	12,344	129	12,473
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	20,926	219	21,145
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 46,708	587	47,295
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	13,186	138	13,324
							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
9	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$100,569	(\$2,162)	\$98,407 *
							To reconcile the professional liability insurance expenses to agree with the provider's detail records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
10	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$98,407	(\$2,016)	\$96,391
							To eliminate professional liability insurance expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BURLINGTON CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1407934946		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO REPORTED COSTS											
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate items not included in the routine rate. CCR, Title 22, 51511(c)	*	\$107,237	(\$2,848)	\$104,389 *
12	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate supply expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$104,389	(\$30,624)	\$73,765
13	10.5	035	4	8A-1	035	4	Leases and Rentals To eliminate lease expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$83,256	(\$80,029)	\$3,227
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate professional fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$541,196	(\$20,663)	\$520,533 *
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate petty cash expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$520,533	(\$1,141)	\$519,392 *
16	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property tax expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$26,921	(\$800)	\$26,121

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BURLINGTON CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1407934946		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
17	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$181,562	(\$127,314)	\$54,248	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	262,858	(11,751)	251,107	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 2,384,024	(32,300)	2,351,724	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 519,392	(204,629)	314,763	
							To adjust reported home office costs to agree with the Longwood Management Home Office audit reports for fiscal periods ended February 28, 2011 and February 28, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304 State Plan Amendment 05-005 Attachment 4.19D				

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
BURLINGTON CONVALESCENT HOSPITAL			JULY 1, 2010 THROUGH JUNE 30, 2011				1407934946		20	
Report References										
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
18	10.7	080	1,2,3	7	080		Physical Therapy (Square Feet)	491	(223)	268
	10.7	082	1,2,3	7	082		Occupational Therapy	110	125	235
	10.7	083	1,2,3	7	083		Speech Pathology	0	98	98
	10.7	085	1,2,3	7	085		Pharmacy	0	451	451
	10.7	105	1,2,3	7	105		Skilled Nursing Care	8,675	(451)	8,224
	10.7	155	1,2,3	7	155		Social Services	145	(93)	52
	10.7	160	1,2,3	7	160		Activities	0	93	93
							To reclassify square feet statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
BURLINGTON CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011	1407934946		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
19	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through April 30, 2013 Report Date: May 29, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	35,473	(173)	35,300

Provider Name							Fiscal Period			Provider NPI		Adjustments
BURLINGTON CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1407934946		20
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
20	Not Reported			1	14		Medi-Cal Overpayment To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$41,311	\$41,311