

**REPORT
ON THE
RATE SETTING AUDIT
ELMS CONVALESCENT HOSPITAL
GLENDALE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1306959846
FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Jimmy Lee**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 3, 2013

Dolores Diehl, Administrator
Elms Convalescent Hospital
212 West Chevy Chase Drive
Glendale, California 91204

ELMS CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER 1306959846
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 \$4,032, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) 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.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility No.:
206190277

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	\$ 1,369,385	\$ 76.75
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 433,985	\$ 24.32
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 284,987	\$ 15.97
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 13,564	\$ 0.76
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 7,290	\$ 0.41
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,885	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 40,327	\$ 2.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 207,165	\$ 11.61
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 328,338	\$ 18.40
11	Cost of Routine Service/Audited Total Costs	\$ 2,713,391	\$ 2,696,926	\$ 151.16
12	Total Patient Days (Adj)	17,842	17,842	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 152.08	\$ 151.16	
14	Overpayments (Adj 15)	\$ 0	\$ 4,032	
15	Medi-Cal Days (Adj 14)	9,528	8,907	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility No.:
206190277

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility No.:
206190277

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	\$ 58,052	\$ 58,052		
160	Activities	51,472		\$ 51,472	
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	1,259,861	58,052	51,472	1,369,385
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	\$ 1,369,385	\$ 58,052	\$ 51,472	\$ 1,369,385

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ELMS CONVALESCENT HOSPITAL

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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	\$ -	\$ -										
010	Housekeeping	134,577	-	\$ 134,577									
060	Laundry and Linen	43,293	0	2,275	\$ 45,568								
065	Dietary	193,408	0	17,365	0	\$ 210,773							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	0	6,199	0	0	0	0		\$ 6,199	\$ 6,199		
166	Medical Records	71,800	0	3,508	0	0	0	0		75,308		\$ 75,308	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies		0	712	0	0	0	0	0	712	23	275	\$ 1,010
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	157	1,906	2,063
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	110	1,334	1,444
083	Speech Pathology		0	0	0	0	0	0	0	0	31	377	409
085	Pharmacy		0	0	0	0	0	0	0	0	123	1,495	1,618
090	Laboratory		0	0	0	0	0	0	0	0	18	220	238
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	15	177	192
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	102,539	45,568	210,773	0	0	0	358,880	5,712	69,393	433,985 *
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	1,980	0	0	0	0	0	1,980	11	129	2,120
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 443,078	\$ -	\$ 134,577	\$ 45,568	\$ 210,773	\$ -	\$ -	\$ -	\$ 361,571	\$ 6,199	\$ 75,308	\$ 443,078

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ELMS CONVALESCENT HOSPITAL

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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	\$ 84,371	\$ 84,371										
010	Housekeeping	15,046	616	\$ 15,662									
060	Laundry and Linen	3,196	1,416	265	\$ 4,876								
065	Dietary	80,355	10,807	2,021	0	\$ 93,183							
155	Social Services	1,250	0	0	0	0	\$ 1,250						
160	Activities	1,912	0	0	0	0	0	\$ 1,912					
165	Administration	N/A	3,858	721	0	0	0	0		\$ 4,580	\$ 4,580		
166	Medical Records	11,484	2,183	408	0	0	0	0		14,075		\$ 14,075	
170	Inservice Education - Nursing	626	0	0	0	0	0	0	\$ 626				
ANCILLARY SERVICES													
075	Patient Supplies	6,646	443	83	0	0	0	0	0	7,172	17	51	\$ 7,240
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	55,370	0	0	0	0	0	0	0	55,370	116	356	55,842
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	38,750	0	0	0	0	0	0	0	38,750	81	249	39,080
083	Speech Pathology	10,964	0	0	0	0	0	0	0	10,964	23	71	11,058
085	Pharmacy	43,416	0	0	0	0	0	0	0	43,416	91	279	43,786
090	Laboratory	6,399	0	0	0	0	0	0	0	6,399	13	41	6,454
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,147	0	0	0	0	0	0	0	5,147	11	33	5,191
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	90,201	63,816	11,933	4,876	93,183	1,250	1,912	626	267,798	4,220	12,970	284,987 *
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	0	1,232	230	0	0	0	0	0	1,462	8	24	1,494
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 455,133	\$ 84,371	\$ 15,662	\$ 4,876	\$ 93,183	\$ 1,250	\$ 1,912	\$ 626	\$ 436,478	\$ 4,580	\$ 14,075	\$ 455,133

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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)	\$ 13,921	65%							
	Property Tax (line 40)	7,482	35%	\$ 21,403						
005	Plant Operations and Maintenance			438	\$ 438					
010	Housekeeping			153	3	\$ 156				
060	Laundry and Linen			352	7	3	\$ 362			
065	Dietary			2,685	56	20	0	\$ 2,762		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			959	20	7	0	0	0	0
166	Medical Records			542	11	4	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			110	2	1	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			15,858	331	119	362	2,762	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			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			306	6	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 21,403	100%	\$ 21,403	\$ 438	\$ 156	\$ 362	\$ 2,762	\$ -	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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 65% Of Total	Property Tax 35% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 13,921	65%							
	Property Tax (line 40)	7,482	35%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 986	\$ 986				
166	Medical Records				558		\$ 558			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	113	4	2	\$ 119	\$ 77	\$ 42
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	25	14	39	25	14
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	17	10	27	18	10
083	Speech Pathology			0	0	5	3	8	5	3
085	Pharmacy			0	0	20	11	31	20	11
090	Laboratory			0	0	3	2	5	3	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2	1	4	2	1
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	19,431	908	514	20,854	13,564	7,290
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	315	2	1	317	206	111
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 21,403	100%	\$ -	\$ 19,859	\$ 986	\$ 558	\$ 21,403	\$ 13,921	\$ 7,482

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ELMS CONVALESCENT HOSPITAL

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,676												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	350,649												
	Total Costs Allocable as Administration	356,325	56%											
167	CDPH Licensing Fees	12,898	2%											
168	Professional Liability Insurance	43,765	7%											
169	Quality Assurance Fees	224,824	35%											
174	Caregiver Training	0	0%											
	Total	637,812	100%						\$ 637,812					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 712	\$ 7,172	\$ 113	\$ 7,997	2,332	\$ 1,303	\$ 47	\$ 160	\$ 822	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	55,370	0	55,370	16,146	9,020	327	1,108	5,691	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	38,750	0	38,750	11,299	6,313	229	775	3,983	0
083	Speech Pathology			0	0	10,964	0	10,964	3,197	1,786	65	219	1,127	0
085	Pharmacy			0	0	43,416	0	43,416	12,660	7,073	256	869	4,463	0
090	Laboratory			0	0	6,399	0	6,399	1,866	1,042	38	128	658	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,147	0	5,147	1,501	838	30	103	529	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			1,369,385	358,880	267,798	19,431	2,015,494	587,715	328,338	11,885	40,327	207,165	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	1,980	1,462	315	3,757	1,095	612	22	75	386	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 637,812		\$ 1,369,385	\$ 361,571	\$ 436,478	\$ 19,859	\$ 2,187,293	\$ 637,812					
	Total Administrative Costs							\$ 637,812		\$ 356,325	\$ 12,898	\$ 43,765	\$ 224,824	\$ -
	Unit Cost Multiplier							0.29159873						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 81,507	\$ 18,655	\$ 1,544	\$ 101,706							
	TOTAL FACILITY COSTS							\$ 2,926,811						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ELMS CONVALESCENT HOSPITAL

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj 12)	Dietary (MEALS) 65 (Adj 13)	Soc Svcs (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	163									
010	Housekeeping	57	57								
060	Laundry and Linen	131	131	131							
065	Dietary	1,000	1,000	1,000							
155	Social Services										
160	Activities										
165	Administration	357	357	357							
166	Medical Records	202	202	202							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	41	41	41						7,997	7,997
077	Specialized Support Surfaces									0	0
080	Physical Therapy									55,370	55,370
081	Respiratory Therapy									0	0
082	Occupational Therapy									38,750	38,750
083	Speech Pathology									10,964	10,964
085	Pharmacy									43,416	43,416
090	Laboratory									6,399	6,399
095	Home Health Services									0	0
100	Other Ancillary Services									5,147	5,147
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,905	5,905	5,905	52,992	52,992	1,350,062	1,350,062	1,350,062	2,015,494	2,015,494
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	114	114	114						3,757	3,757
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,970	7,807	7,750	52,992	52,992	1,350,062	1,350,062	1,350,062	2,187,293	2,187,293
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 58,052 0.042999507	\$ 51,472 0.038125656			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ - 0.000000000	\$ 134,577 17.36477419	\$ 45,568 0.85989933	\$ 210,773 3.97744517	\$ - 0.000000000	\$ - 0.000000000	\$ - 0.000000000	\$ 6,199 0.00283420	\$ 75,308 0.03442962
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 84,371 10.80709620	\$ 15,662 2.02090380	\$ 4,876 0.09202272	\$ 93,183 1.75843524	\$ 1,250 0.00092588	\$ 1,912 0.00141623	\$ 626 0.00046368	\$ 4,580 0.00209373	\$ 14,075 0.00643501
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 21,403 2.68544542	\$ 438 0.05606861	\$ 156 0.02016339	\$ 362 0.00682706	\$ 2,762 0.05211499	\$ - 0.000000000	\$ - 0.000000000	\$ - 0.000000000	\$ 986 0.00045075	\$ 558 0.00025505

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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	\$ 0	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	97,371	(13,000)	84,371	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 97,371	\$ (13,000)	\$ 84,371	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 103,805	\$ 0	\$ 103,805	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,772	0	30,772	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,046	0	15,046	(Sch 4)
010		Housekeeping - Total	6300	\$ 149,623	\$ 0	\$ 149,623	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,255	650	1,905	(Sch 5)
025		Depreciation: Equipment	7140	10,506	0	10,506	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,510	0	1,510	(Sch 5)
040		Property Taxes	7300	7,482	0	7,482	(Sch 5)
045		Property Insurance	7400	5,676	0	5,676	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 273,423	\$ (12,350)	\$ 261,073	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 34,602	\$ 0	\$ 34,602	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,691	0	8,691	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	3,196	0	3,196	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 46,489	\$ 0	\$ 46,489	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 151,410	\$ 0	\$ 151,410	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,998	0	41,998	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	80,355	0	80,355	(Sch 4)
065		Dietary - Total	6500	\$ 273,763	\$ 0	\$ 273,763	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,646	0	6,646	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,646	\$ 0	\$ 6,646	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	55,370	0	55,370	(Sch 4)
080		Physical Therapy - Total	8200	\$ 55,370	\$ 0	\$ 55,370	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	38,750	0	38,750	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 38,750	\$ 0	\$ 38,750	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	10,964	0	10,964	(Sch 4)
083		Speech Pathology - Total	8280	\$ 10,964	\$ 0	\$ 10,964	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	43,416	0	43,416	(Sch 4)
085		Pharmacy - Total	8300	\$ 43,416	\$ 0	\$ 43,416	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,399	0	6,399	(Sch 4)
090		Laboratory - Total	8400	\$ 6,399	\$ 0	\$ 6,399	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	5,147	0	5,147	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,147	\$ 0	\$ 5,147	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 166,692	\$ 0	\$ 166,692	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,033,047	\$ 0	\$ 1,033,047	(Sch 2)
105	.20-.39	Fringe Benefits	6110	226,814	0	226,814	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	89,201	1,000	90,201	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,349,062	\$ 1,000	\$ 1,350,062	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	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	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,349,062	\$ 1,000	\$ 1,350,062
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 43,488	\$ 0	\$ 43,488 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,564	0	14,564 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,250	0	1,250 (Sch 4)
155		Social Services - Total	6600	\$ 59,302	\$ 0	\$ 59,302

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELMS CONVALESCENT HOSPITAL

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

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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	\$ 43,797	\$ 0	\$ 43,797	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,675	0	7,675	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,912	0	1,912	(Sch 4)
160		Activities - Total	6700	\$ 53,384	\$ 0	\$ 53,384	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 114,737	\$ 0	\$ 114,737	(Sch 6)
165	.20-.39	Fringe Benefits	6900	92,539	0	92,539	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	138,193	5,180	143,373	(Sch 6)
165		Administration - Total	6900	\$ 345,469	\$ 5,180	\$ 350,649	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 47,283	\$ 0	\$ 47,283	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,517	0	24,517	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,984	(5,500)	11,484	(Sch 4)
166		Medical Records - Total	6900	\$ 88,784	\$ (5,500)	\$ 83,284	
167		CDPH Licensing Fees	6900	\$ 12,898	\$ 0	\$ 12,898	(Sch 6)
168		Professional Liability Insurance	6900	\$ 48,674	\$ (4,909)	\$ 43,765	(Sch 6)
169		Quality Assurance Fees	6900	\$ 224,824	\$ 0	\$ 224,824	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 0	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	0	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	626	0	626	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 626	\$ 0	\$ 626	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 833,961	\$ (5,229)	\$ 828,732	
200		Total		\$ 2,943,390	\$ (16,579)	\$ 2,926,811	

210	0.24	Total Facility Group Health Insurance *(Adj 1)	6900			\$ 46,702
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ELMS CONVALESCENT HOSPITAL

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$16,579) (To Sch 8)	0	0	1,000	(1,269)	(477)	(798)	(355)	(2,330)

Provider Name:
ELMS CONVALESCENT HOSPITAL

Provider NPI:
1306959846

OSHPD Facility Number:
206190277

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ					
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(13,000)	650	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
ELMS CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1306959846		15
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>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include group health insurance for informational purposes onl 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$46,702	\$46,702

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ELMS CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011	1306959846		15	
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	\$138,193	\$4,909	\$143,102 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	48,674	(4,909)	43,765	
							To reclassify taxes and finance charges for proper allocation of costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$143,102	\$5,500	\$148,602 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	16,984	(5,500)	11,484	
							To reclassify medical director fees to administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ELMS CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011	1306959846		15
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>ADJUSTMENTS TO REPORTED COSTS</u>										
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reverse the provider's inpatient utilization review expense adjustment for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$89,201	\$1,000	\$90,201
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$148,602	
5							To abate other operating revenue against administration cost center. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2328 and 4020.2(b) CMS Pub. 15-2, Section 3613		(\$1,269)	
6							To adjust accounting expenses to the accrual basis. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		(477)	
7							To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2139, 2300, and 2304		(798)	
8							To adjust CAHF dues to the accrual basis. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		(355)	
9							To abate transportation revenue against administration cost center. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2328 and 4020.2(b) CMS Pub. 15-2, Section 3613		<u>(2,330)</u> <u>(\$5,229)</u>	\$143,373
*Balance carried forward from prior/to subsequent adjustments										

Provider Name							Fiscal Period		Provider NPI		Adjustments
ELMS CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1306959846		15
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>ADJUSTMENTS TO REPORTED COSTS</u>											
10	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expense for building improvements that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2, and 2300	\$97,371	(\$13,000)	\$84,371	
11	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements To include depreciation expense for building improvements to be capitalized in conjunction with adjustment 10. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2, and 2300	\$1,255	\$650	\$1,905	

Provider Name							Fiscal Period		Provider NPI		Adjustments
ELMS CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1306959846		15
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>ADJUSTMENTS TO REPORTED STATISTICS</u>											
12	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	52,992	52,992	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	52,992	52,992	
							To include pounds of laundry statistics for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
13	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Meals)	0	52,992	52,992	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Meals	0	52,992	52,992	
							To include patient meals statistics for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
ELMS CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1306959846		15
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>												
14	4.1	5	2	1	15	N/A	Medi-Cal Days		9,528	(621)	8,907	
							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 June 30, 2012 Report Date: July 20, 2012 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
ELMS CONVALESCENT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1306959846		15
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 OTHER MATTERS</u>												
15	Not Reported			1	14	N/A	Overpayments 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	\$4,032	\$4,032	