

**REPORT
ON THE
RATE SETTING AUDIT**

**ALDERWOOD MANOR CONVALESCENT HOSPITAL
SAN GABRIEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1639178197**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Lok Lui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 13, 2013

Ben Garrett, CEO
Casner Consolidated, LLC
1020 Huntington Drive
San Marino, CA 91108

ALDERWOOD MANOR CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1639178197
FISCAL PERIOD ENDED DECEMBER 31, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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 Schedule

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.

Ben Garrett
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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:

ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1639178197

OSHPD Facility No.:

206190014

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	\$ 2,727,032	\$ 80.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 581,745	\$ 17.07
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 725,782	\$ 21.29
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 58,850	\$ 1.73
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,472	\$ 0.63
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,213	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 26,739	\$ 0.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 372,675	\$ 10.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 799,811	\$ 23.46
11	Cost of Routine Service/Audited Total Costs	\$ 5,316,112	\$ 5,333,319	\$ 156.46
12	Total Patient Days (Adj)	34,087	34,087	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 155.96	\$ 156.46	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	26,319	25,595	
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:

ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1639178197

OSHPD Facility No.:

206190014

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:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178197

OSHPD Facility No.:
206190014

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	\$ 73,253	\$ 73,253		
160	Activities	116,706		\$ 116,706	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	34,284	0	0	34,284
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	2,537,073	73,253	116,706	2,727,032
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	\$ 2,761,316	\$ 73,253	\$ 116,706	\$ 2,761,316

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 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	\$ 64,425	\$ 64,425										
010	Housekeeping	94,281	2,715	\$ 96,996									
060	Laundry and Linen	58,627	3,653	5,742	\$ 68,022								
065	Dietary	323,238	9,519	14,962	0	\$ 347,719							
155	Social Services	N/A	889	1,397	0	0	\$ 2,285						
160	Activities	N/A	1,975	3,104	0	0	0	\$ 5,078					
165	Administration	N/A	1,382	2,173	0	0	0	0		\$ 3,555	\$ 3,555		
166	Medical Records	24,766	374	588	0	0	0	0		25,729		\$ 25,729	
170	Inservice Education - Nursing	29,989	1,271	1,998	0	0	0	0	\$ 33,258				
ANCILLARY SERVICES													
075	Patient Supplies		905	1,423	0	0	0	0	0	2,328	97	698	\$ 3,123
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,057	3,233	0	0	0	0	0	5,290	158	1,146	6,595
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	132	953	1,085
083	Speech Pathology		0	0	0	0	0	0	0	0	15	110	125
085	Pharmacy		0	0	0	0	0	0	0	0	49	352	401
090	Laboratory		0	0	0	0	0	0	0	0	15	106	120
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	110	798	908
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		39,224	61,653	68,022	347,719	2,285	5,078	33,258	557,240	2,975	21,530	581,745 *
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		461	724	0	0	0	0	0	1,185	5	34	1,223
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 595,326	\$ 64,425	\$ 96,996	\$ 68,022	\$ 347,719	\$ 2,285	\$ 5,078	\$ 33,258	\$ 566,042	\$ 3,555	\$ 25,729	\$ 595,326

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 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	\$ 221,800	\$ 221,800										
010	Housekeeping	23,291	9,347	\$ 32,638									
060	Laundry and Linen	0	12,576	1,932	\$ 14,508								
065	Dietary	296,095	32,772	5,035	0	\$ 333,902							
155	Social Services	1,855	3,059	470	0	0	\$ 5,384						
160	Activities	14,687	6,798	1,044	0	0	0	\$ 22,529					
165	Administration	N/A	4,759	731	0	0	0	0		\$ 5,490	\$ 5,490		
166	Medical Records	77,172	1,289	198	0	0	0	0		78,659		\$ 78,659	
170	Inservice Education - Nursing	0	4,376	672	0	0	0	0	\$ 5,049				
ANCILLARY SERVICES													
075	Patient Supplies	88,892	3,116	479	0	0	0	0	0	92,486	149	2,135	\$ 94,771
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	197,625	7,081	1,088	0	0	0	0	0	205,794	245	3,505	209,543
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	177,920	0	0	0	0	0	0	0	177,920	203	2,915	181,038
083	Speech Pathology	20,569	0	0	0	0	0	0	0	20,569	24	337	20,929
085	Pharmacy	65,765	0	0	0	0	0	0	0	65,765	75	1,077	66,918
090	Laboratory	19,694	0	0	0	0	0	0	0	19,694	23	323	20,039
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	148,954	0	0	0	0	0	0	0	148,954	170	2,440	151,565
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	118,207	135,040	20,746	14,508	333,902	5,384	22,529	5,049	655,365	4,594	65,823	725,782 *
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	2,665	1,586	244	0	0	0	0	0	4,495	7	104	4,606
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,475,191	\$ 221,800	\$ 32,638	\$ 14,508	\$ 333,902	\$ 5,384	\$ 22,529	\$ 5,049	\$ 1,391,043	\$ 5,490	\$ 78,659	\$ 1,475,191

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

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)	\$ 62,614	73%							
	Property Tax (line 40)	22,845	27%	\$ 85,459						
005	Plant Operations and Maintenance			4,547	\$ 4,547					
010	Housekeeping			3,410	192	\$ 3,601				
060	Laundry and Linen			4,588	258	213	\$ 5,059			
065	Dietary			11,955	672	556	0	\$ 13,183		
155	Social Services			1,116	63	52	0	0	\$ 1,231	
160	Activities			2,480	139	115	0	0	0	\$ 2,735
165	Administration			1,736	98	81	0	0	0	0
166	Medical Records			470	26	22	0	0	0	0
170	Inservice Education - Nursing			1,596	90	74	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,137	64	53	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,583	145	120	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			49,263	2,768	2,289	5,059	13,183	1,231	2,735
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			579	33	27	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 85,459	100%	\$ 85,459	\$ 4,547	\$ 3,601	\$ 5,059	\$ 13,183	\$ 1,231	\$ 2,735

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

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 73% Of Total	Property Tax 27% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 62,614	73%							
	Property Tax (line 40)	22,845	27%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,914	\$ 1,914				
166	Medical Records				518		\$ 518			
170	Inservice Education - Nursing			\$ 1,760						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,253	52	14	\$ 1,319	\$ 967	\$ 353
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,848	85	23	2,957	2,166	790
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	71	19	90	66	24
083	Speech Pathology			0	0	8	2	10	8	3
085	Pharmacy			0	0	26	7	33	24	9
090	Laboratory			0	0	8	2	10	7	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	59	16	75	55	20
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,760	78,287	1,602	434	80,322	58,850	21,472 *
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	638	3	1	641	470	171
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 85,459	100%	\$ 1,760	\$ 83,026	\$ 1,914	\$ 518	\$ 85,459	\$ 62,614	\$ 22,845

*(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 14,552												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	941,224												
	Total Costs Allocable as Administration	955,776	66%											
167	CDPH Licensing Fees	22,959	2%											
168	Professional Liability Insurance	31,953	2%											
169	Quality Assurance Fees	445,347	31%											
174	Caregiver Training	0	0%											
	Total	1,456,035	100%						\$ 1,456,035					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 34,284	\$ 2,328	\$ 92,486	\$ 1,253	\$ 130,351	39,529	\$ 25,948	\$ 623	\$ 867	\$ 12,090	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,290	205,794	2,848	213,932	64,875	42,586	1,023	1,424	19,843	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	177,920	0	177,920	53,954	35,417	851	1,184	16,503	0
083	Speech Pathology			0	0	20,569	0	20,569	6,238	4,094	98	137	1,908	0
085	Pharmacy			0	0	65,765	0	65,765	19,943	13,091	314	438	6,100	0
090	Laboratory			0	0	19,694	0	19,694	5,972	3,920	94	131	1,827	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	148,954	0	148,954	45,170	29,651	712	991	13,816	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			2,727,032	557,240	655,365	78,287	4,017,924	1,218,437	799,811	19,213	26,739	372,675	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	1,185	4,495	638	6,318	1,916	1,258	30	42	586	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,456,035		\$ 2,761,316	\$ 566,042	\$ 1,391,043	\$ 83,026	\$ 4,801,427	\$ 1,456,035					
	Total Administrative Costs							\$ 1,456,035		\$ 955,776	\$ 22,959	\$ 31,953	\$ 445,347	\$ -
	Unit Cost Multiplier							0.30325044						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 29,284	\$ 84,148	\$ 2,433	\$ 115,865							
	TOTAL FACILITY COSTS							\$ 6,373,327						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	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	880									
010	Housekeeping	660	660								
060	Laundry and Linen	888	888	888							
065	Dietary	2,314	2,314	2,314							
155	Social Services	216	216	216							
160	Activities	480	480	480							
165	Administration	336	336	336							
166	Medical Records	91	91	91							
170	Inservice Education - Nursing	309	309	309							
	ANCILLARY SERVICES										
075	Patient Supplies	220	220	220						130,351	130,351
077	Specialized Support Surfaces									0	0
080	Physical Therapy	500	500	500						213,932	213,932
081	Respiratory Therapy									0	0
082	Occupational Therapy									177,920	177,920
083	Speech Pathology									20,569	20,569
085	Pharmacy									65,765	65,765
090	Laboratory									19,694	19,694
095	Home Health Services									0	0
100	Other Ancillary Services									148,954	148,954
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,535	9,535	9,535	513,606	99,399	2,655,280	2,655,280	2,655,280	4,017,924	4,017,924
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	112	112	112						6,318	6,318
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,541	15,661	15,001	513,606	99,399	2,655,280	2,655,280	2,655,280	4,801,427	4,801,427
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 73,253 0.027587674	\$ 116,706 0.043952427			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 64,425 4.11372199	\$ 96,996 6.46597270	\$ 68,022 0.13243959	\$ 347,719 3.49821843	\$ 2,285 0.00086063	\$ 5,078 0.00191251	\$ 33,258 0.01252528	\$ 3,555 0.00074036	\$ 25,729 0.00535856
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 221,800 14.16256944	\$ 32,638 2.17574134	\$ 14,508 0.02824815	\$ 333,902 3.35920735	\$ 5,384 0.00202769	\$ 22,529 0.00848475	\$ 5,049 0.00190132	\$ 5,490 0.00114334	\$ 78,659 0.01638238
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 85,459 5.16649538	\$ 4,547 0.29030815	\$ 3,601 0.24008335	\$ 5,059 0.00984964	\$ 13,183 0.13262303	\$ 1,231 0.00046343	\$ 2,735 0.00102984	\$ 1,760 0.00066296	\$ 1,914 0.00039866	\$ 518 0.00010797

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1639178197

OSHPD Facility Number:

206190014

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	\$ 51,962	\$ 0	\$ 51,962	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,463	0	12,463	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	229,998	(8,198)	221,800	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 294,423	\$ (8,198)	\$ 286,225	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 77,597	\$ 0	\$ 77,597	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,684	0	16,684	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,291	0	23,291	(Sch 4)
010		Housekeeping - Total	6300	\$ 117,572	\$ 0	\$ 117,572	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	10,772	0	10,772	(Sch 5)
025		Depreciation: Equipment	7140	51,842	0	51,842	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	22,845	0	22,845	(Sch 5)
045		Property Insurance	7400	14,552	0	14,552	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 875	\$ (875)	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 512,881	\$ (9,073)	\$ 503,808	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 45,278	\$ 0	\$ 45,278	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,349	0	13,349	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	0	0	0	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 58,627	\$ 0	\$ 58,627	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 264,975	\$ 0	\$ 264,975	(Sch 3)
065	.20-.39	Fringe Benefits	6500	58,263	0	58,263	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	296,095	0	296,095	(Sch 4)
065		Dietary - Total	6500	\$ 619,333	\$ 0	\$ 619,333	
070		Provision for Bad Debts	7700	\$ 19,942	(19,942)	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 28,268	\$ 0	\$ 28,268	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,016	0	6,016	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	88,892	0	88,892	(Sch 4)
075		Patient Supplies - Total	8100	\$ 123,176	\$ 0	\$ 123,176	
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:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

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	197,625	0	197,625	(Sch 4)
080		Physical Therapy - Total	8200	\$ 197,625	\$ 0	\$ 197,625	
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	177,920	0	177,920	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 177,920	\$ 0	\$ 177,920	
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	20,569	0	20,569	(Sch 4)
083		Speech Pathology - Total	8280	\$ 20,569	\$ 0	\$ 20,569	
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	65,765	0	65,765	(Sch 4)
085		Pharmacy - Total	8300	\$ 65,765	\$ 0	\$ 65,765	
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	19,694	0	19,694	(Sch 4)
090		Laboratory - Total	8400	\$ 19,694	\$ 0	\$ 19,694	
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	148,954	0	148,954	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 148,954	\$ 0	\$ 148,954	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1639178197

OSHPD Facility Number:

206190014

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		\$ 753,703	\$ 0	\$ 753,703	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,119,223	\$ 0	\$ 2,119,223	(Sch 2)
105	.20-.39	Fringe Benefits	6110	417,850	0	417,850	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	118,207	0	118,207	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,655,280	\$ 0	\$ 2,655,280	
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:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

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	2,665	0	2,665 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,665	\$ 0	\$ 2,665
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		\$ 2,657,945	\$ 0	\$ 2,657,945
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 62,006	\$ 0	\$ 62,006 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,247	0	11,247 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,855	0	1,855 (Sch 4)
155		Social Services - Total	6600	\$ 75,108	\$ 0	\$ 75,108

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

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	\$ 95,621	\$ 0	\$ 95,621	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,085	0	21,085	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,687	0	14,687	(Sch 4)
160		Activities - Total	6700	\$ 131,393	\$ 0	\$ 131,393	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 518,111	\$ 0	\$ 518,111	(Sch 6)
165	.20-.39	Fringe Benefits	6900	95,628	0	95,628	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	301,551	25,934	327,485	(Sch 6)
165		Administration - Total	6900	\$ 915,290	\$ 25,934	\$ 941,224	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 19,524	\$ 0	\$ 19,524	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,242	0	5,242	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	77,172	0	77,172	(Sch 4)
166		Medical Records - Total	6900	\$ 101,938	\$ 0	\$ 101,938	
167		CDPH Licensing Fees	6900	\$ 22,959	\$ 0	\$ 22,959	(Sch 6)
168		Professional Liability Insurance	6900	\$ 31,953	\$ 0	\$ 31,953	(Sch 6)
169		Quality Assurance Fees	6900	\$ 445,347	\$ 0	\$ 445,347	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 25,318	\$ 0	\$ 25,318	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,671	0	4,671	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 29,989	\$ 0	\$ 29,989	
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		\$ 1,753,977	\$ 25,934	\$ 1,779,911	
200		Total		\$ 6,376,408	\$ (3,081)	\$ 6,373,327	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 69,336	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ALDERWOOD MANOR CONVALESCENT HOSPITAL

Provider NPI:
1639178197

OSHPD Facility Number:
206190014

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	25,934	19,942	5,992					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALDERWOOD MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639178197		5
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		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304		\$0	\$69,336	\$69,336	

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALDERWOOD MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639178197		5
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	070	4	8A-1	070	4	Provision for Bad Debts	\$19,942	(\$19,942)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	301,551	19,942	321,493 *	
							To reclassify the provider bad debt expense elimination 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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ALDERWOOD MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639178197	5	
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 COSTS</u>										
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$229,998	(\$8,198)	\$221,800
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipmen	875	(875)	0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 321,493	5,992	327,485
To adjust home office costs to agree with the filed Casner Consolidate LLC Home Office Cost Report for fiscal period ended December 31, 2011 and to include the home office cost in the appropriate cost center. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304 CCR, Title 22, Sections 52000(b) and 52501										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ALDERWOOD MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639178197		5
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 STATISTICS</u>										
4	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	880	880
	10.7	010	1,2	7	010		Housekeeping	0	660	660
	10.7	060	1,2,3	7	060		Laundry and Linen	0	888	888
	10.7	065	1,2,3	7	065		Dietary	0	2,314	2,314
	10.7	105	1,2,3	7	105		Skilled Nursing Care	9,647	(112)	9,535
	10.7	140	1,2,3	7	140		Beauty and Barber	0	112	112
	10.7	155	1,2,3	7	155		Social Services	0	216	216
	10.7	160	1,2,3	7	160		Activities	0	480	480
	10.7	165	1,2,3	7	165		Administration	0	336	336
	10.7	166	1,2,3	7	166		Medical Records	0	91	91
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	309	309
	10.7	175	1	7	N/A		Total Statistics - Square Footage	10,367	6,174	16,541
	10.7	175	2	7	N/A		Total Statistics - Square Footage	10,367	5,294	15,661
	10.7	175	3	7	N/A		Total Statistics - Square Footage	10,367	4,634	15,001
							To adjust square footage statistics to agree with the prior year audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
ALDERWOOD MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639178197		5
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>										
5	4.1	5	2	1	15	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through November 5, 2012 Report Date: November 6, 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	26,319	(724)	25,595	