

**REPORT
ON THE
RATE SETTING AUDIT**

**ANTIOCH CONVALESCENT HOSPITAL
ANTIOCH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1407924582**

**FISCAL PERIOD ENDED
OCTOBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Jonathan Pacheco**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Lowelle E. Callaway, Administrator
Antioch Convalescent Hospital
1210 A Street
Antioch, CA 94509

ANTIOCH CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1407924582
FISCAL PERIOD ENDED OCTOBER 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.

Lowelle E. Callaway
Page 2

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility No.:
206070893

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	\$ 3,634,154	\$ 113.75
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 885,541	\$ 27.72
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 912,640	\$ 28.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 347,404	\$ 10.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 41,310	\$ 1.29
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,468	\$ 0.83
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 92,206	\$ 2.89
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 396,859	\$ 12.42
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 586,431	\$ 18.35
11	Cost of Routine Service/Audited Total Costs	\$ 6,913,418	\$ 6,923,014	\$ 216.68
12	Total Patient Days (Adj)	31,950	31,950	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 216.38	\$ 216.68	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 4)	27,206	27,058	
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:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility No.:
206070893

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:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility No.:
206070893

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 105,951	\$ 105,951		
160	Activities	88,952		\$ 88,952	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,439,251	105,951	88,952	3,634,154
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	\$ 3,634,154	\$ 105,951	\$ 88,952	\$ 3,634,154

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 92,843	\$ 92,843										
010	Housekeeping	159,313	44	\$ 159,357									
060	Laundry and Linen	99,239	1,107	1,901	\$ 102,246								
065	Dietary	441,876	5,105	8,767	0	\$ 455,748							
155	Social Services	N/A	190	327	0	0	\$ 517						
160	Activities	N/A	3,217	5,524	0	0	0	\$ 8,741					
165	Administration	N/A	1,150	1,975	0	0	0	0		\$ 3,126	\$ 3,126		
166	Medical Records	42,756	361	620	0	0	0	0		43,737		\$ 43,737	
170	Inservice Education - Nursing	74,012	0	0	0	0	0	0	\$ 74,012				
ANCILLARY SERVICES													
075	Patient Supplies		5,629	9,666	0	0	0	0	0	15,295	61	859	\$ 16,216
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,305	2,241	0	0	0	0	0	3,546	92	1,284	4,921
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	73	1,026	1,100
083	Speech Pathology		0	0	0	0	0	0	0	0	36	500	536
085	Pharmacy		0	0	0	0	0	0	0	0	42	591	634
090	Laboratory		0	0	0	0	0	0	0	0	0	4	4
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	7	96	103
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		74,382	127,729	102,246	455,748	517	8,741	74,012	843,376	2,812	39,352	885,541 *
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		353	606	0	0	0	0	0	959	2	24	985
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 910,039	\$ 92,843	\$ 159,357	\$ 102,246	\$ 455,748	\$ 517	\$ 8,741	\$ 74,012	\$ 863,176	\$ 3,126	\$ 43,737	\$ 910,039

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 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	\$ 238,085	\$ 238,085										
010	Housekeeping	9,076	112	\$ 9,188									
060	Laundry and Linen	19,808	2,838	110	\$ 22,756								
065	Dietary	330,286	13,092	505	0	\$ 343,883							
155	Social Services	2,386	488	19	0	0	\$ 2,893						
160	Activities	3,571	8,250	319	0	0	0	\$ 12,139					
165	Administration	N/A	2,950	114	0	0	0	0		\$ 3,064	\$ 3,064		
166	Medical Records	0	926	36	0	0	0	0		961		\$ 961	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	70,041	14,435	557	0	0	0	0	0	85,033	60	19	\$ 85,112
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	175,205	3,347	129	0	0	0	0	0	178,681	90	28	178,799
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	150,484	0	0	0	0	0	0	0	150,484	72	23	150,578
083	Speech Pathology	73,284	0	0	0	0	0	0	0	73,284	35	11	73,330
085	Pharmacy	86,690	0	0	0	0	0	0	0	86,690	41	13	86,744
090	Laboratory	570	0	0	0	0	0	0	0	570	0	0	570
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,073	0	0	0	0	0	0	0	14,073	7	2	14,082
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	329,240	190,743	7,364	22,756	343,883	2,893	12,139	0	909,019	2,757	865	912,640 *
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	15	905	35	0	0	0	0	0	955	2	1	958
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,502,814	\$ 238,085	\$ 9,188	\$ 22,756	\$ 343,883	\$ 2,893	\$ 12,139	\$ -	\$ 1,498,789	\$ 3,064	\$ 961	\$ 1,502,814

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 377,678	89%							
	Property Tax (line 40)	44,910	11%	\$ 422,588						
005	Plant Operations and Maintenance			2,066	\$ 2,066					
010	Housekeeping			198	1	\$ 199				
060	Laundry and Linen			5,013	25	2	\$ 5,040			
065	Dietary			23,124	114	11	0	\$ 23,248		
155	Social Services			862	4	0	0	0	\$ 867	
160	Activities			14,571	72	7	0	0	0	\$ 14,650
165	Administration			5,210	26	2	0	0	0	0
166	Medical Records			1,635	8	1	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			25,495	125	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,911	29	3	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			336,903	1,655	159	5,040	23,248	867	14,650
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			1,599	8	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 422,588	100%	\$ 422,588	\$ 2,066	\$ 199	\$ 5,040	\$ 23,248	\$ 867	\$ 14,650

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 377,678	89%							
	Property Tax (line 40)	44,910	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,239	\$ 5,239				
166	Medical Records				1,644		\$ 1,644			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	25,633	103	32	\$ 25,768	\$ 23,029	\$ 2,738
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,943	154	48	6,145	5,492	653
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	123	39	162	144	17
083	Speech Pathology			0	0	60	19	79	70	8
085	Pharmacy			0	0	71	22	93	83	10
090	Laboratory			0	0	0	0	1	1	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11	4	15	14	2
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	382,522	4,713	1,479	388,715	347,404	41,310
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	1,608	3	1	1,611	1,440	171
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 422,588	100%	\$ -	\$ 415,706	\$ 5,239	\$ 1,644	\$ 422,588	\$ 377,678	\$ 44,910

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 28,269												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	623,498												
	Total Costs Allocable as Administration	651,767	53%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	102,479	8%											
169	Quality Assurance Fees	441,075	36%											
174	Caregiver Training	0	0%											
	Total	1,224,738	100%						\$ 1,224,738					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 15,295	\$ 85,033	\$ 25,633	\$ 125,961	24,060	\$ 12,804	\$ 578	\$ 2,013	\$ 8,665	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,546	178,681	5,943	188,170	35,943	19,128	863	3,007	12,944	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	150,484	0	150,484	28,744	15,297	690	2,405	10,352	0
083	Speech Pathology			0	0	73,284	0	73,284	13,998	7,449	336	1,171	5,041	0
085	Pharmacy			0	0	86,690	0	86,690	16,559	8,812	398	1,386	5,963	0
090	Laboratory			0	0	570	0	570	109	58	3	9	39	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,073	0	14,073	2,688	1,431	65	225	968	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			3,634,154	843,376	909,019	382,522	5,769,071	1,101,964	586,431	26,468	92,206	396,859	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	959	955	1,608	3,522	673	358	16	56	242	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,224,738		\$ 3,634,154	\$ 863,176	\$ 1,498,789	\$ 415,706	\$ 6,411,825	\$ 1,224,738					
	Total Administrative Costs							\$ 1,224,738		\$ 651,767	\$ 29,417	\$ 102,479	\$ 441,075	\$ -
	Unit Cost Multiplier							0.19101240						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 46,863	\$ 4,025	\$ 6,882	\$ 57,770							
	TOTAL FACILITY COSTS							\$ 7,694,333						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adjs 2,3)	Hskpng (SQ FT) 10 (Adjs 2,3)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155 (Adj 5)	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST) (Adj 6)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	115									
010	Housekeeping	11	11								
060	Laundry and Linen	279	279	279							
065	Dietary	1,287	1,287	1,287							
155	Social Services	48	48	48							
160	Activities	811	811	811							
165	Administration	290	290	290							
166	Medical Records	91	91	91							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	1,419	1,419	1,419						125,961	125,961
077	Specialized Support Surfaces									0	0
080	Physical Therapy	329	329	329						188,170	188,170
081	Respiratory Therapy									0	0
082	Occupational Therapy									150,484	150,484
083	Speech Pathology									73,284	73,284
085	Pharmacy									86,690	86,690
090	Laboratory									570	570
095	Home Health Services									0	0
100	Other Ancillary Services									14,073	14,073
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,751	18,751	18,751	157,185	94,311	3,768,491	3,768,491	3,768,491	5,769,071	5,769,071
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	89	89	89						3,522	3,522
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	23,520	23,405	23,394	157,185	94,311	3,768,491	3,768,491	3,768,491	6,411,825	6,411,825
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 105,951 0.028114967	\$ 88,952 0.023604143			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 92,843 3.96680197	\$ 159,357 6.81185923	\$ 102,246 0.65048348	\$ 455,748 4.83239640	\$ 517 0.00013729	\$ 8,741 0.00231963	\$ 74,012 0.01963969	\$ 3,126 0.00048751	\$ 43,737 0.00682128
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 238,085 10.17239906	\$ 9,188 0.39274585	\$ 22,756 0.14477002	\$ 343,883 3.64626970	\$ 2,893 0.00076772	\$ 12,139 0.00322127	\$ - 0.00000000	\$ 3,064 0.00047785	\$ 961 0.00014995
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 422,588 17.96717687	\$ 2,066 0.08828137	\$ 199 0.00848979	\$ 5,040 0.03206312	\$ 23,248 0.24650678	\$ 867 0.00023008	\$ 14,650 0.00388746	\$ - 0.00000000	\$ 5,239 0.00081701	\$ 1,644 0.00025637

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

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	\$ 55,230	\$ 0	\$ 55,230	(Sch 3)
005	.20-.39	Fringe Benefits	6200	37,613	0	37,613	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	238,085	0	238,085	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 330,928	\$ 0	\$ 330,928	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 108,831	\$ 0	\$ 108,831	(Sch 3)
010	.20-.39	Fringe Benefits	6300	50,482	0	50,482	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	9,076	0	9,076	(Sch 4)
010		Housekeeping - Total	6300	\$ 168,389	\$ 0	\$ 168,389	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,415	0	3,415	(Sch 5)
025		Depreciation: Equipment	7140	7,080	0	7,080	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	367,183	0	367,183	(Sch 5)
040		Property Taxes	7300	44,910	0	44,910	(Sch 5)
045		Property Insurance	7400	28,269	0	28,269	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 950,174	\$ 0	\$ 950,174	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 78,722	\$ 0	\$ 78,722	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,517	0	20,517	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,808	0	19,808	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 119,047	\$ 0	\$ 119,047	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 299,801	\$ 0	\$ 299,801	(Sch 3)
065	.20-.39	Fringe Benefits	6500	142,075	0	142,075	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	330,286	0	330,286	(Sch 4)
065		Dietary - Total	6500	\$ 772,162	\$ 0	\$ 772,162	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	70,041	0	70,041	(Sch 4)
075		Patient Supplies - Total	8100	\$ 70,041	\$ 0	\$ 70,041	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	175,205	0	175,205	(Sch 4)
080		Physical Therapy - Total	8200	\$ 175,205	\$ 0	\$ 175,205	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	150,484	0	150,484	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 150,484	\$ 0	\$ 150,484	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	73,284	0	73,284	(Sch 4)
083		Speech Pathology - Total	8280	\$ 73,284	\$ 0	\$ 73,284	
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	86,690	0	86,690	(Sch 4)
085		Pharmacy - Total	8300	\$ 86,690	\$ 0	\$ 86,690	
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	570	0	570	(Sch 4)
090		Laboratory - Total	8400	\$ 570	\$ 0	\$ 570	
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	14,073	0	14,073	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,073	\$ 0	\$ 14,073	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

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		\$ 570,347	\$ 0	\$ 570,347	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,216,730	\$ 0	\$ 2,216,730	(Sch 2)
105	.20-.39	Fringe Benefits	6110	929,343	0	929,343	(Sch 2)
105	.49	Agency Staff	6110	293,178	0	293,178	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	329,240	0	329,240	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,768,491	\$ 0	\$ 3,768,491	
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:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

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	15	0	15 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 15	\$ 0	\$ 15
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		\$ 3,768,506	\$ 0	\$ 3,768,506
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 77,413	\$ 0	\$ 77,413 (Sch 2)
155	.20-.39	Fringe Benefits	6600	28,538	0	28,538 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,386	0	2,386 (Sch 4)
155		Social Services - Total	6600	\$ 108,337	\$ 0	\$ 108,337

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

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	\$ 58,669	\$ 0	\$ 58,669	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,283	0	30,283	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,571	0	3,571	(Sch 4)
160		Activities - Total	6700	\$ 92,523	\$ 0	\$ 92,523	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 200,234	\$ 0	\$ 200,234	(Sch 6)
165	.20-.39	Fringe Benefits	6900	98,555	0	98,555	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	324,709	0	324,709	(Sch 6)
165		Administration - Total	6900	\$ 623,498	\$ 0	\$ 623,498	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,126	\$ 0	\$ 30,126	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,630	0	12,630	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 42,756	\$ 0	\$ 42,756	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 102,479	\$ 0	\$ 102,479	(Sch 6)
169		Quality Assurance Fees	6900	\$ 441,075	\$ 0	\$ 441,075	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,508	\$ 0	\$ 54,508	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,504	0	19,504	(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	\$ 74,012	\$ 0	\$ 74,012	
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		\$ 1,514,097	\$ 0	\$ 1,514,097	
200		Total		\$ 7,694,333	\$ 0	\$ 7,694,333	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 546,532	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ANTIOCH CONVALESCENT HOSPITAL

Provider NPI:
1407924582

OSHPD Facility Number:
206070893

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ANTIOCH CONVALESCENT HOSPITAL							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1407924582	6	
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	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$546,532	\$546,532

Provider Name							Fiscal Period		Provider NPI		Adjustments
ANTIOCH CONVALESCENT HOSPITAL							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1407924582		6
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>											
2	10.7	060	3	7	060	N/A	Laundry and Linen (Square Feet)	0	279	279	
	10.7	165	2,3	7	165	N/A	Administration	0	381	381 *	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	23,024	381	23,405	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	22,734	660	23,394	
							To include square footage statistics in all appropriate columns in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
3	10.7	155	1,2,3	7	155	N/A	Social Services (Square Feet)	859	(811)	48	
	10.7	160	1,2,3	7	160	N/A	Activities	0	811	811	
	10.7	165	1,2,3	7	165	N/A	Administration	381	(91)	290	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	91	91	
							To reclassify square footage statistics to agree with the prior year's audited amounts in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
ANTIOCH CONVALESCENT HOSPITAL							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011			1407924582		6
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>												
4	4.1	5	2	1	15	N/A	Medi-Cal Patient Days		27,206	(148)	27,058	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: November 1, 2010 through October 31, 2011 Payment Period: November 1, 2010 through March 14, 2013 Report Date: March 15, 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					

Provider Name							Fiscal Period	Provider NPI		Adjustments
ANTIOCH CONVALESCENT HOSPITAL							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1407924582		6
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 OTHER MATTERS										
5	10.7	105	6	7	105	N/A	Skilled Nursing Care (Direct Expense) To adjust reported Social Service statistics to agree with the audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	31,437	3,737,054	3,768,491
6	10.7	075	10	7	075	N/A	Patient Supplies (Total Accumulated Cost)	361,545	(235,584)	125,961
	10.7	077	10	7	077	N/A	Specialized Support Surfaces	3,975	(3,975)	0
	10.7	080	10	7	080	N/A	Physical Therapy	415,885	(227,715)	188,170
	10.7	082	10	7	082	N/A	Occupational Therapy	314,536	(164,052)	150,484
	10.7	083	10	7	083	N/A	Speech Pathology	86,385	(13,101)	73,284
	10.7	085	10	7	085	N/A	Pharmacy	0	86,690	86,690
	10.7	090	10	7	090	N/A	Laboratory	14,026	(13,456)	570
	10.7	100	10	7	100	N/A	Other Ancillary Services	33,108	(19,035)	14,073
	10.7	105	10	7	105	N/A	Skilled Nursing Care	7,108,759	(1,339,688)	5,769,071
	10.7	140	10	7	140	N/A	Beauty and Barber	0	3,522	3,522
	10.7	175	10	7	N/A	N/A	Total Statistics - Total Accumulated Cost - Medical Records To adjust reported Medical Records statistics to agree with the audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	8,338,219	(1,926,394)	6,411,825