

**REPORT  
ON THE  
RATE SETTING AUDIT**

**AVALON VILLA CONVALESCENT HOSPITAL  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1245422187**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Clara Yau**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 27, 2013

Jack Silverman, Administrator  
Avalon Villa Convalescent Hospital  
12029 South Avalon Boulevard  
Los Angeles, CA 90061

AVALON VILLA CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER: 1245422187  
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.

Jack Silverman  
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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—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified  
Enclosure

cc: David Scully  
Certified Public Accountant  
21601 Devonshire Street, Suite 217  
Chatsworth, CA 91311

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

AVALON VILLA CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1245422187

## OSHPD Facility No.:

206190310

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,629,720	\$ 82.96
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 831,625	\$ 19.01
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 818,174	\$ 18.70
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 757,741	\$ 17.32
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 81,754	\$ 1.87
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,455	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 91,938	\$ 2.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 79,924	\$ 1.83
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 596,641	\$ 13.64
11	Cost of Routine Service/Audited Total Costs	\$ 6,920,901.00	\$ 6,915,972	\$ 158.06
12	Total Patient Days (Adj )	43,755	43,755	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 158.17	\$ 158.06	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 19)	37,178	37,009	
16	Medi-Cal Managed Care Days (Adj 20)		323	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
AVALON VILLA CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1245422187

**OSHPD Facility No.:**  
206190310

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
AVALON VILLA CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1245422187

**OSHPD Facility No.:**  
206190310

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 103,331	\$ 103,331		
160	Activities	81,837		\$ 81,837	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	3,444,552	103,331	81,837	3,629,720 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,629,720</b>	<b>\$ 103,331</b>	<b>\$ 81,837</b>	<b>\$ 3,629,720</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 61,531	\$ 61,531										
010	Housekeeping	292,560	393	\$ 292,953									
060	Laundry and Linen	34,827	1,624	7,783	\$ 44,234								
065	Dietary	327,238	2,837	13,593	0	\$ 343,668							
155	Social Services	N/A	363	1,738	0	0	\$ 2,100						
160	Activities	N/A	423	2,027	0	0	0	\$ 2,450					
165	Administration	N/A	2,969	14,227	0	0	0	0	\$ 17,196	\$ 17,196			
166	Medical Records	84,921	937	4,489	0	0	0	0		90,347		\$ 90,347	
170	Inservice Education - Nursing	53,414	317	1,520	0	0	0	0	\$ 55,252				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		38	181	0	0	0	0	0	219	67	352	\$ 638
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,069	5,122	0	0	0	0	0	6,191	538	2,825	9,554
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		986	4,724	0	0	0	0	0	5,710	428	2,250	8,388
083	Speech Pathology		30	145	0	0	0	0	0	175	67	351	593
085	Pharmacy		0	0	0	0	0	0	0	0	291	1,531	1,822
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	33	174	207
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		49,281	236,136	44,234	343,668	2,100	2,450	55,252	733,122	15,751	82,753	831,625
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		264	1,267	0	0	0	0	0	1,531	21	111	1,664
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 854,491</b>	<b>\$ 61,531</b>	<b>\$ 292,953</b>	<b>\$ 44,234</b>	<b>\$ 343,668</b>	<b>\$ 2,100</b>	<b>\$ 2,450</b>	<b>\$ 55,252</b>	<b>\$ 746,948</b>	<b>\$ 17,196</b>	<b>\$ 90,347</b>	<b>\$ 854,491</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 190,516	\$ 190,516										
010	Housekeeping	38,759	1,216	\$ 39,975									
060	Laundry and Linen	116	5,029	1,062	\$ 6,207								
065	Dietary	337,334	8,784	1,855	0	\$ 347,973							
155	Social Services	0	1,123	237	0	0	\$ 1,360						
160	Activities	9,403	1,310	277	0	0	0	\$ 10,990					
165	Administration	N/A	9,193	1,941	0	0	0	0		\$ 11,134	\$ 11,134		
166	Medical Records	78,589	2,901	613	0	0	0	0		82,102		\$ 82,102	
170	Inservice Education - Nursing	0	982	207	0	0	0	0	\$ 1,190				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	24,111	117	25	0	0	0	0	0	24,253	43	320	\$ 24,616
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	175,310	3,310	699	0	0	0	0	0	179,319	348	2,567	182,235
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	136,384	3,053	645	0	0	0	0	0	140,081	277	2,044	142,403
083	Speech Pathology	24,239	94	20	0	0	0	0	0	24,352	43	319	24,715
085	Pharmacy	108,831	0	0	0	0	0	0	0	108,831	189	1,391	110,411
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,360	0	0	0	0	0	0	0	12,360	21	158	12,539
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	180,246	152,586	32,222	6,207	347,973	1,360	10,990	1,190	732,774	10,199	75,201	818,174
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,584	819	173	0	0	0	0	0	2,576	14	101	2,690
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,317,782</b>	<b>\$ 190,516</b>	<b>\$ 39,975</b>	<b>\$ 6,207</b>	<b>\$ 347,973</b>	<b>\$ 1,360</b>	<b>\$ 10,990</b>	<b>\$ 1,190</b>	<b>\$ 1,224,545</b>	<b>\$ 11,134</b>	<b>\$ 82,102</b>	<b>\$ 1,317,782</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

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

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 792,963	90%							
	Property Tax (line 40)	85,554	10%	\$ 878,517						
005	Plant Operations and Maintenance			20,439	\$ 20,439					
010	Housekeeping			5,479	130	\$ 5,609				
060	Laundry and Linen			22,652	540	149	\$ 23,340			
065	Dietary			39,561	942	260	0	\$ 40,764		
155	Social Services			5,057	120	33	0	0	\$ 5,211	
160	Activities			5,900	141	39	0	0	0	\$ 6,079
165	Administration			41,405	986	272	0	0	0	0
166	Medical Records			13,064	311	86	0	0	0	0
170	Inservice Education - Nursing			4,425	105	29	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			527	13	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,908	355	98	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,749	327	90	0	0	0	0
083	Speech Pathology			421	10	3	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			687,242	16,370	4,521	23,340	40,764	5,211	6,079
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,687	88	24	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 878,517	100%	\$ 878,517	\$ 20,439	\$ 5,609	\$ 23,340	\$ 40,764	\$ 5,211	\$ 6,079

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
 AVALON VILLA CONVALESCENT HOSPITAL

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

Provider NPI:  
 1245422187

OSHPD Facility Number:  
 206190310

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 90% Of Total	Property Tax 10% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 792,963	90%							
	Property Tax (line 40)	85,554	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 42,664	\$ 42,664				
166	Medical Records				13,461		\$ 13,461			
170	Inservice Education - Nursing			\$ 4,559						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	543	166	52	\$ 761	\$ 687	\$ 74
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	15,361	1,334	421	17,116	15,449	1,667
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	14,167	1,062	335	15,565	14,049	1,516
083	Speech Pathology			0	434	166	52	652	589	64
085	Pharmacy			0	0	723	228	951	858	93
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	82	26	108	97	11
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			4,559	788,087	39,078	12,330	839,495	757,741	81,754 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,800	53	17	3,869	3,492	377
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 878,517	100%	\$ 4,559	\$ 822,392	\$ 42,664	\$ 13,461	\$ 878,517	\$ 792,963	\$ 85,554

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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. 75% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 10% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 11,931												
055	Interest - Other	2,756												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	636,703												
	Total Costs Allocable as Administration	651,390	75%											
167	CDPH Licensing Fees	31,066	4%											
168	Professional Liability Insurance	100,375	12%											
169	Quality Assurance Fees	87,258	10%											
174	Caregiver Training	0	0%											
	Total	870,089	100%						\$ 870,089					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 219	\$ 24,253	\$ 543	\$ 25,014	3,388	\$ 2,537	\$ 121	\$ 391	\$ 340	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,191	179,319	15,361	200,872	27,208	20,370	971	3,139	2,729	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,710	140,081	14,167	159,958	21,667	16,221	774	2,500	2,173	0
083	Speech Pathology			0	175	24,352	434	24,962	3,381	2,531	121	390	339	0
085	Pharmacy			0	0	108,831	0	108,831	14,741	11,036	526	1,701	1,478	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,360	0	12,360	1,674	1,253	60	193	168	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,629,720	733,122	732,774	788,087	5,883,702	796,958	596,641	28,455	91,938	79,924	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,531	2,576	3,800	7,907	1,071	802	38	124	107	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 870,089		\$ 3,629,720	\$ 746,948	\$ 1,224,545	\$ 822,392	\$ 6,423,606	\$ 870,089					
	Total Administrative Costs							\$ 870,089		\$ 651,390	\$ 31,066	\$ 100,375	\$ 87,258	\$ -
	Unit Cost Multiplier							0.13545181						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 107,543	\$ 93,237	\$ 56,125	\$ 256,904							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,550,599						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj 17)	Dietary (MEALS) 65 (Adj 18)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	388									
010	Housekeeping	104	104								
060	Laundry and Linen	430	430	430							
065	Dietary	751	751	751							
155	Social Services	96	96	96							
160	Activities	112	112	112							
165	Administration	786	786	786							
166	Medical Records	248	248	248							
170	Inservice Education - Nursing	84	84	84							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	10	10	10						25,014	25,014
077	Specialized Support Surfaces									0	0
080	Physical Therapy	283	283	283						200,872	200,872
081	Respiratory Therapy									0	0
082	Occupational Therapy	261	261	261						159,958	159,958
083	Speech Pathology	8	8	8						24,962	24,962
085	Pharmacy									108,831	108,831
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									12,360	12,360
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,046	13,046	13,046	364,768	131,265	3,624,798	3,624,798	3,624,798	5,883,702	5,883,702
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	70	70	70						7,907	7,907
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,677	16,289	16,185	364,768	131,265	3,624,798	3,624,798	3,624,798	6,423,606	6,423,606
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 103,331	\$ 81,837			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.028506692	0.022576982			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 61,531	\$ 292,953	\$ 44,234	\$ 343,668	\$ 2,100	\$ 2,450	\$ 55,252	\$ 17,196	\$ 90,347
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.77745718	18.10026911	0.12126728	2.61812496	0.00057942	0.00067598	0.01524271	0.00267699	0.01406479
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 190,516	\$ 39,975	\$ 6,207	\$ 347,973	\$ 1,360	\$ 10,990	\$ 1,190	\$ 11,134	\$ 82,102
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		11.69599116	2.46990319	0.01701721	2.65091675	0.00037517	0.00303178	0.00032828	0.00173336	0.01278132
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 878,517	\$ 20,439	\$ 5,609	\$ 23,340	\$ 40,764	\$ 5,211	\$ 6,079	\$ 4,559	\$ 42,664	\$ 13,461
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	52.67835942	1.25478565	0.34655836	0.06398662	0.31054780	0.00143756	0.00167715	0.00125786	0.00664173	0.00209561

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

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

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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	\$ 46,040	\$ 0	\$ 46,040	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,653	(162)	15,491	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	197,201	(6,685)	190,516	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 258,894	\$ (6,847)	\$ 252,047	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 218,863	\$ 0	\$ 218,863	(Sch 3)
010	.20-.39	Fringe Benefits	6300	74,413	(716)	73,697	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,759	0	38,759	(Sch 4)
010		Housekeeping - Total	6300	\$ 332,035	\$ (716)	\$ 331,319	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 114,825	\$ 0	\$ 114,825	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	107,931	0	107,931	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		19,743	19,743	(Sch 5)
040		Property Taxes	7300	89,559	(4,005)	85,554	(Sch 5)
045		Property Insurance	7400	11,931	0	11,931	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	550,464	0	550,464	(Sch 5)
055		Interest - Other	7600	\$ 2,756	\$ 0	\$ 2,756	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,468,395	\$ 8,175	\$ 1,476,570	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 26,055	\$ 0	\$ 26,055	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,859	(87)	8,772	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	56,278	(56,162)	116	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 91,192	\$ (56,249)	\$ 34,943	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 244,814	\$ 0	\$ 244,814	(Sch 3)
065	.20-.39	Fringe Benefits	6500	83,237	(813)	82,424	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	281,172	56,162	337,334	(Sch 4)
065		Dietary - Total	6500	\$ 609,223	\$ 55,349	\$ 664,572	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	24,111	0	24,111	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,111	\$ 0	\$ 24,111	
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:  
AVALON VILLA CONVALESCENT HOSPITAL

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

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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	175,310	0	175,310	(Sch 4)
080		Physical Therapy - Total	8200	\$ 175,310	\$ 0	\$ 175,310	
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	136,384	0	136,384	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 136,384	\$ 0	\$ 136,384	
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	24,239	0	24,239	(Sch 4)
083		Speech Pathology - Total	8280	\$ 24,239	\$ 0	\$ 24,239	
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	102,968	5,863	108,831	(Sch 4)
085		Pharmacy - Total	8300	\$ 102,968	\$ 5,863	\$ 108,831	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	12,360	0	12,360	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,360	\$ 0	\$ 12,360	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

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

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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		\$ 475,372	\$ 5,863	\$ 481,235	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,411,261	\$ 165,682	\$ 2,576,943	(Sch 2)
105	.20-.39	Fringe Benefits	6110	828,894	38,715	867,609	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	187,600	(7,354)	180,246	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,427,755	\$ 197,043	\$ 3,624,798	
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:  
AVALON VILLA CONVALESCENT HOSPITAL

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

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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)
		<b>Other Nonreimbursable</b>					
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		1,584	1,584	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 1,584	\$ 1,584	
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		<b>Subtotal 105 - 145</b>		\$ 3,427,755	\$ 198,627	\$ 3,626,382	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 77,304	\$ 0	\$ 77,304	(Sch 2)
155	.20-.39	Fringe Benefits	6600	26,283	(256)	26,027	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 103,587	\$ (256)	\$ 103,331	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

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

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

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	\$ 61,224	\$ 0	\$ 61,224	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,816	(203)	20,613	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,987	(1,584)	9,403	(Sch 4)
160		Activities - Total	6700	\$ 93,027	\$ (1,787)	\$ 91,240	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 208,891	\$ 0	\$ 208,891	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,133	20,196	70,329	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	356,363	1,120	357,483	(Sch 6)
165		Administration - Total	6900	\$ 615,387	\$ 21,316	\$ 636,703	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 229,213	\$ (165,682)	\$ 63,531	(Sch 3)
166	.20-.39	Fringe Benefits	6900	77,932	(56,542)	21,390	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	91,647	(13,058)	78,589	(Sch 4)
166		Medical Records - Total	6900	\$ 398,792	\$ (235,282)	\$ 163,510	
167		CDPH Licensing Fees	6900	\$ 35,492	\$ (4,426)	\$ 31,066	(Sch 6)
168		Professional Liability Insurance	6900	\$ 102,454	\$ (2,079)	\$ 100,375	(Sch 6)
169		Quality Assurance Fees	6900	\$ 87,258	\$ 0	\$ 87,258	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 39,960	\$ 0	\$ 39,960	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,586	(132)	13,454	(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	\$ 53,546	\$ (132)	\$ 53,414	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,489,543	\$ (222,646)	\$ 1,266,897	
200		<b>Total</b>		\$ 7,561,480	\$ (10,881)	\$ 7,550,599	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 188,682	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

Provider NPI:  
1245422187

OSHPD Facility Number:  
206190310

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 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
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(162)	(162)						
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(6,685)					(6,685)		
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(716)	(726)	10					
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	19,743					19,743		
040	4	Property Taxes	(4,005)							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(87)	(87)						
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(56,162)		(56,162)					
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(813)	(813)						
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	56,162		56,162					
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							





Provider Name:  
AVALON VILLA CONVALESCENT HOSPITAL

Provider NPI:  
1245422187

OSHPD Facility Number: 206190310  
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 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			(\$10,881)	0	0	0	0	0	0	0
		Total	(To Sch 8)							









Provider Name							Fiscal Period			Provider NPI		Adjustments
AVALON VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1245422187		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$188,682	\$188,682		

Provider Name							Fiscal Period		Provider NPI		Adjustments
AVALON VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1245422187		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$15,653	(\$162)	\$15,491	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	74,413	(726)	73,687 *	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	8,859	(87)	8,772	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	83,237	(813)	82,424	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	828,894	(17,067)	811,827 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	26,283	(256)	26,027	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	20,816	(203)	20,613	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	50,133	19,314	69,447 *	
							To reclassify employee benefits expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$56,278	(\$56,162)	\$116	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	281,172	56,162	337,334	
							To reclassify dietary expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	* \$73,687	\$10	\$73,697	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 69,447	882	70,329	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	77,932	(760)	77,172 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	13,586	(132)	13,454	
							To reclassify employee benefits expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
AVALON VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1245422187		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$356,363	\$4,426	\$360,789 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	35,492	(4,426)	31,066	
							To reclassify non-facility license fees 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				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$360,789	\$3,075	\$363,864 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	102,454	(3,075)	99,379 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$197,201	(\$6,685)	\$190,516	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	91,647	(13,058)	78,589	
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	19,743	19,743	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
8	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$102,968	\$5,863	\$108,831	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	187,600	(5,863)	181,737 *	
							To reclassify pharmacy consultant expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
AVALON VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1245422187		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$181,737	(\$1,491)	\$180,246
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	363,864	1,491	365,355 *
							To reclassify patient transportation expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
10	10.5	140	4	8A-1	140	4	Beauty and Barber		\$0	\$1,584	\$1,584
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		10,987	(1,584)	9,403
							To reclassify beauty and barber expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
11	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		\$2,411,261	\$165,682	\$2,576,943
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	811,827	55,782	867,609
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		229,213	(165,682)	63,531
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	77,172	(55,782)	21,390
							To reclassify salaries and benefits for MDS Nurses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
AVALON VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1245422187		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
12	10.5	040	4	8A-1	040	4	Property Taxes To eliminate tax penalties not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1	\$89,559	(\$4,005)	\$85,554	
13	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability insurance expenses to agree with the insurance policies. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$99,379	\$996	\$100,375	
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2139, 2300 and 2304	* \$365,355	(\$2,412)	\$362,943 *	
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported dues and subscription expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$362,943	(\$5,460)	\$357,483	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
AVALON VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1245422187		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>										
16	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	388	388	
	10.7	010	1,2	7	010	Housekeeping	0	104	104	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	430	430	
	10.7	065	1,2,3	7	065	Dietary	0	751	751	
	10.7	075	1,2,3	7	075	Patient Supplies	0	10	10	
	10.7	080	1,2,3	7	080	Physical Therapy	0	283	283	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	261	261	
	10.7	083	1,2,3	7	083	Speech Pathology	0	8	8	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	13,046	13,046	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	70	70	
	10.7	155	1,2,3	7	155	Social Services	0	96	96	
	10.7	160	1,2,3	7	160	Activities	0	112	112	
	10.7	165	1,2,3	7	165	Administration	0	786	786	
	10.7	166	1,2,3	7	166	Medical Records	0	248	248	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	84	84	
	10.7	175	1	7	N/A	Total - Square Feet	0	16,677	16,677	
	10.7	175	2	7	N/A	Total - Square Feet	0	16,289	16,289	
	10.7	175	3	7	N/A	Total - Square Feet	0	16,185	16,185	
17	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	364,768	364,768	
	10.7	175	4	7	N/A	Total - Pounds of Laundry	0	364,768	364,768	
18	10.7	105	5	7	105	Skilled Nursing Care (Number of Meals)	0	131,265	131,265	
	10.7	175	5	7	N/A	Total - Number of Meals	0	131,265	131,265	
<p>To adjust square footage, laundry and linen, and meals statistics to agree with the provider's records in order to properly allocate indirect costs.                      42 CFR 413.24 and 413.50                      CMS Pub. 15-1, Sections 2304 and 2306</p>										

Provider Name							Fiscal Period	Provider NPI		Adjustments
AVALON VILLA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1245422187		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
19	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through April 30, 2013 Report Date: May 02, 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	37,178	(169)	37,009
20	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	323	323