

**REPORT
ON THE
RATE SETTING AUDIT**

**CAMDEN CONVALESCENT HOSPITAL
CAMPBELL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811902299**

**FISCAL PERIOD ENDED
DECEMBER 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: Eileen Kuang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Amparo B. Ragudo
Chief Financial Officer
A&C Health Care Services, Inc.
1331 Camden Avenue
Campbell, CA 95008-6701

CAMDEN CONVALESENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1811902299
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments 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.

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:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility No.:
206430730

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,754,463	\$ 94.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 335,214	\$ 18.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 351,697	\$ 19.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 225,168	\$ 12.19
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,184	\$ 0.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,628	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 35,334	\$ 1.91
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 240,156	\$ 13.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 302,151	\$ 16.36
11	Cost of Routine Service/Audited Total Costs	\$ 3,143,367	\$ 3,268,996	\$ 176.95
12	Total Patient Days (Adj 9)	17,853	18,474	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 176.07	\$ 176.95	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 10)	18,079	16,381	
16	Medi-Cal Managed Care Days (Adj 11)		530	
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:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility No.:
206430730

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)	\$ 98,847	\$ 0	
54	Total Patient Days (Adj 9)	621	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 159.17	\$ 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:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility No.:
206430730

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	\$ 24,800	\$ 24,800		
160	Activities	85,735		\$ 85,735	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,643,928	24,800	85,735	1,754,463 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,754,463	\$ 24,800	\$ 85,735	\$ 1,754,463

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 32,476	\$ 32,476										
010	Housekeeping	43,817	223	\$ 44,040									
060	Laundry and Linen	38,541	717	979	\$ 40,238								
065	Dietary	147,824	2,261	3,087	0	\$ 153,171							
155	Social Services	N/A	90	123	0	0	\$ 214						
160	Activities	N/A	1,817	2,482	0	0	0	\$ 4,299					
165	Administration	N/A	7,619	10,404	0	0	0	0		\$ 18,023	\$ 18,023		
166	Medical Records	69,783	0	0	0	0	0	0		69,783		\$ 69,783	
170	Inservice Education - Nursing	10,362	874	1,193	0	0	0	0	\$ 12,429				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	97	374	\$ 470
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		633	864	0	0	0	0	0	1,497	272	1,052	2,821
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		633	864	0	0	0	0	0	1,497	153	591	2,240
083	Speech Pathology		127	173	0	0	0	0	0	299	75	289	664
085	Pharmacy		0	0	0	0	0	0	0	0	176	682	858
090	Laboratory		0	0	0	0	0	0	0	0	20	76	96
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	0	0	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		17,355	23,697	40,238	153,171	214	4,299	12,429	251,403	17,203	66,608	335,214
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		127	173	0	0	0	0	0	299	29	111	439
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 342,803	\$ 32,476	\$ 44,040	\$ 40,238	\$ 153,171	\$ 214	\$ 4,299	\$ 12,429	\$ 254,996	\$ 18,023	\$ 69,783	\$ 342,803

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 77,993	\$ 77,993										
010	Housekeeping	24,423	536	\$ 24,959									
060	Laundry and Linen	8,976	1,723	555	\$ 11,254								
065	Dietary	136,657	5,429	1,749	0	\$ 143,835							
155	Social Services	780	217	70	0	0	\$ 1,067						
160	Activities	1,914	4,365	1,406	0	0	0	\$ 7,685					
165	Administration	N/A	18,298	5,896	0	0	0	0		\$ 24,195	\$ 24,195		
166	Medical Records	1,282	0	0	0	0	0	0		1,282		\$ 1,282	
170	Inservice Education - Nursing	0	2,099	676	0	0	0	0	\$ 2,776				
ANCILLARY SERVICES													
075	Patient Supplies	14,106	0	0	0	0	0	0	0	14,106	130	7	\$ 14,242
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	31,256	1,520	490	0	0	0	0	0	33,266	365	19	33,650
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	13,857	1,520	490	0	0	0	0	0	15,867	205	11	16,083
083	Speech Pathology	9,234	304	98	0	0	0	0	0	9,636	100	5	9,742
085	Pharmacy	25,724	0	0	0	0	0	0	0	25,724	236	13	25,973
090	Laboratory	2,882	0	0	0	0	0	0	0	2,882	26	1	2,910
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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	105,655	41,678	13,430	11,254	143,835	1,067	7,685	2,776	327,380	23,094	1,224	351,697 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,500	304	98	0	0	0	0	0	2,902	38	2	2,942
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 457,239	\$ 77,993	\$ 24,959	\$ 11,254	\$ 143,835	\$ 1,067	\$ 7,685	\$ 2,776	\$ 431,762	\$ 24,195	\$ 1,282	\$ 457,239

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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)	\$ 238,993	95%							
	Property Tax (line 40)	11,871	5%	\$ 250,864						
005	Plant Operations and Maintenance			8,459	\$ 8,459					
010	Housekeeping			1,665	58	\$ 1,723				
060	Laundry and Linen			5,354	187	38	\$ 5,579			
065	Dietary			16,873	589	121	0	\$ 17,582		
155	Social Services			675	24	5	0	0	\$ 703	
160	Activities			13,566	473	97	0	0	0	\$ 14,136
165	Administration			56,872	1,985	407	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			6,524	228	47	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,724	165	34	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,724	165	34	0	0	0	0
083	Speech Pathology			945	33	7	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			129,538	4,520	927	5,579	17,582	703	14,136
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			945	33	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 250,864	100%	\$ 250,864	\$ 8,459	\$ 1,723	\$ 5,579	\$ 17,582	\$ 703	\$ 14,136

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 238,993	95%							
	Property Tax (line 40)	11,871	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 59,264	\$ 59,264				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 6,798						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	318	0	\$ 318	\$ 302	\$ 15
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,923	893	0	5,816	5,541	275
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,923	502	0	5,425	5,168	257
083	Speech Pathology			0	985	246	0	1,230	1,172	58
085	Pharmacy			0	0	579	0	579	552	27
090	Laboratory			0	0	65	0	65	62	3
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			6,798	179,785	56,568	0	236,352	225,168	11,184 *
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	985	94	0	1,079	1,028	51
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 250,864	100%	\$ 6,798	\$ 191,600	\$ 59,264	\$ -	\$ 250,864	\$ 238,993	\$ 11,871

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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. 51% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 41% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,421												
055	Interest - Other	959												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	308,174												
	Total Costs Allocable as Administration	316,554	51%											
167	CDPH Licensing Fees	14,278	2%											
168	Professional Liability Insurance	37,018	6%											
169	Quality Assurance Fees	251,604	41%											
174	Caregiver Training	0	0%											
	Total	619,454	100%						\$ 619,454					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 14,106	\$ -	\$ 14,106	3,319	\$ 1,696	\$ 76	\$ 198	\$ 1,348	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,497	33,266	4,923	39,686	9,337	4,772	215	558	3,793	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,497	15,867	4,923	22,287	5,244	2,680	121	313	2,130	0
083	Speech Pathology			0	299	9,636	985	10,920	2,569	1,313	59	154	1,044	0
085	Pharmacy			0	0	25,724	0	25,724	6,052	3,093	140	362	2,458	0
090	Laboratory			0	0	2,882	0	2,882	678	347	16	41	275	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	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,754,463	251,403	327,380	179,785	2,513,030	591,269	302,151	13,628	35,334	240,156	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	299	2,902	985	4,186	985	503	23	59	400	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 619,454		\$ 1,754,463	\$ 254,996	\$ 431,762	\$ 191,600	\$ 2,632,821	\$ 619,454					
	Total Administrative Costs							\$ 619,454		\$ 316,554	\$ 14,278	\$ 37,018	\$ 251,604	\$ -
	Unit Cost Multiplier							0.23528134						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 87,806	\$ 25,477	\$ 59,264	\$ 172,547							
	TOTAL FACILITY COSTS							\$ 3,424,822						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adjs 5, 6)	Plant Ops (SQ FT) 5 (Adjs 5, 6)	Hskpng (SQ FT) 10 (Adjs 5, 6)	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65 (Adj 8)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	376									
010	Housekeeping	74	74								
060	Laundry and Linen	238	238	238							
065	Dietary	750	750	750							
155	Social Services	30	30	30							
160	Activities	603	603	603							
165	Administration	2,528	2,528	2,528							
166	Medical Records										
170	Inservice Education - Nursing	290	290	290							
	ANCILLARY SERVICES										
075	Patient Supplies									14,106	14,106
077	Specialized Support Surfaces									0	0
080	Physical Therapy	210	210	210						39,686	39,686
081	Respiratory Therapy									0	0
082	Occupational Therapy	210	210	210						22,287	22,287
083	Speech Pathology	42	42	42						10,920	10,920
085	Pharmacy									25,724	25,724
090	Laboratory									2,882	2,882
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,758	5,758	5,758	161,131	55,119	1,749,583	1,749,583	1,749,583	2,513,030	2,513,030
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	0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	42	42	42						4,186	4,186
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,151	10,775	10,701	161,131	55,119	1,749,583	1,749,583	1,749,583	2,632,821	2,632,821
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 24,800 0.014174806	\$ 85,735 0.049003105			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 32,476 3.01401392	\$ 44,040 4.11550668	\$ 40,238 0.24972120	\$ 153,171 2.77891726	\$ 214 0.00012225	\$ 4,299 0.00245722	\$ 12,429 0.00710403	\$ 18,023 0.00684567	\$ 69,783 0.02650503
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 77,993 7.23832947	\$ 24,959 2.33236486	\$ 11,254 0.06984271	\$ 143,835 2.60953611	\$ 1,067 0.00060993	\$ 7,685 0.00439255	\$ 2,776 0.00158638	\$ 24,195 0.00918965	\$ 1,282 0.00048693
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 250,864 22.49699579	\$ 8,459 0.78504598	\$ 1,723 0.16100094	\$ 5,579 0.03462676	\$ 17,582 0.31898768	\$ 703 0.00040198	\$ 14,136 0.00807973	\$ 6,798 0.00388577	\$ 59,264 0.02250970	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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	\$ 24,685	\$ 0	\$ 24,685	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,791	0	7,791	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	77,993	0	77,993	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 110,469	\$ 0	\$ 110,469	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 35,864	\$ 0	\$ 35,864	(Sch 3)
010	.20-.39	Fringe Benefits	6300	7,953	0	7,953	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,423	0	24,423	(Sch 4)
010		Housekeeping - Total	6300	\$ 68,240	\$ 0	\$ 68,240	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,833	0	1,833	(Sch 5)
025		Depreciation: Equipment	7140	7,833	0	7,833	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	229,327	0	229,327	(Sch 5)
040		Property Taxes	7300	11,871	0	11,871	(Sch 5)
045		Property Insurance	7400	7,421	0	7,421	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	959	0	959	(Sch 6)
057		Subtotal 005 - 055		\$ 437,953	\$ 0	\$ 437,953	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 14,853	\$ 0	\$ 14,853	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,168	0	6,168	(Sch 3)
060	.79	Agency Staff	6400	17,520	0	17,520	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,976	0	8,976	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 47,517	\$ 0	\$ 47,517	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 82,888	\$ 0	\$ 82,888	(Sch 3)
065	.20-.39	Fringe Benefits	6500	20,167	0	20,167	(Sch 3)
065	.79	Agency Staff	6500	44,769	0	44,769	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	136,657	0	136,657	(Sch 4)
065		Dietary - Total	6500	\$ 284,481	\$ 0	\$ 284,481	
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	14,106	0	14,106	(Sch 4)
075		Patient Supplies - Total	8100	\$ 14,106	\$ 0	\$ 14,106	
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:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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	31,256	0	31,256	(Sch 4)
080		Physical Therapy - Total	8200	\$ 31,256	\$ 0	\$ 31,256	
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	13,857	0	13,857	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 13,857	\$ 0	\$ 13,857	
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	9,234	0	9,234	(Sch 4)
083		Speech Pathology - Total	8280	\$ 9,234	\$ 0	\$ 9,234	
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	25,724	0	25,724	(Sch 4)
085		Pharmacy - Total	8300	\$ 25,724	\$ 0	\$ 25,724	
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	2,882	0	2,882	(Sch 4)
090		Laboratory - Total	8400	\$ 2,882	\$ 0	\$ 2,882	
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		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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		\$ 97,059	\$ 0	\$ 97,059	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,246,182	\$ 38,542	\$ 1,284,724	(Sch 2)
105	.20-.39	Fringe Benefits	6110	280,547	8,677	289,224	(Sch 2)
105	.49	Agency Staff	6110	69,980	0	69,980	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	100,386	5,269	105,655	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,697,095	\$ 52,488	\$ 1,749,583	
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:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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	\$ 38,542	\$ (38,542)	\$ 0
130	.20-.39	Fringe Benefits	6180	8,677	(8,677)	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180	5,269	(5,269)	0
130		Hospice Inpatient Care - Total	6180	\$ 52,488	\$ (52,488)	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,500	0	2,500 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,500	\$ 0	\$ 2,500
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		\$ 1,752,083	\$ 0	\$ 1,752,083
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 23,770	\$ 0	\$ 23,770 (Sch 2)
155	.20-.39	Fringe Benefits	6600	1,030	0	1,030 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	780	0	780 (Sch 4)
155		Social Services - Total	6600	\$ 25,580	\$ 0	\$ 25,580

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

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

Provider NPI:
1811902299

OSHPD Facility Number:
206430730

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	\$ 64,329	\$ 0	\$ 64,329	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,406	0	21,406	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,914	0	1,914	(Sch 4)
160		Activities - Total	6700	\$ 87,649	\$ 0	\$ 87,649	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 117,256	\$ 0	\$ 117,256	(Sch 6)
165	.20-.39	Fringe Benefits	6900	52,633	0	52,633	(Sch 6)
165	.49	Agency Staff	6900	39,446	0	39,446	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	84,545	14,294	98,839	(Sch 6)
165		Administration - Total	6900	\$ 293,880	\$ 14,294	\$ 308,174	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 58,689	\$ 0	\$ 58,689	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,094	0	11,094	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,282	0	1,282	(Sch 4)
166		Medical Records - Total	6900	\$ 71,065	\$ 0	\$ 71,065	
167		CDPH Licensing Fees	6900	\$ 14,278	\$ 0	\$ 14,278	(Sch 6)
168		Professional Liability Insurance	6900	\$ 37,018	\$ 0	\$ 37,018	(Sch 6)
169		Quality Assurance Fees	6900	\$ 251,604	\$ 0	\$ 251,604	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 9,019	\$ 0	\$ 9,019	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,343	0	1,343	(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	\$ 10,362	\$ 0	\$ 10,362	
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		\$ 791,435	\$ 14,294	\$ 805,729	
200		Total		\$ 3,410,529	\$ 14,294	\$ 3,424,822	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 78,636	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Provider NPI:
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OSHPD Facility Number:
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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
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	0							
040	4	Property Taxes	0							
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	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
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							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	38,542	38,542						
105	2	Skilled Nursing Care - Fringe Benefits	8,677	8,677						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	5,269	5,269						
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	(38,542)	(38,542)						
130	2	Hospice Inpatient Care - Fringe Benefits	(8,677)	(8,677)						
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	(5,269)	(5,269)						
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	14,294		(10,706)	25,000				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$14,294	0	(10,706)	25,000	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period		Provider NPI		Adjustments
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811902299		11
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	Total Facility 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	\$78,636	\$78,636	

Provider Name							Fiscal Period	Provider NPI		Adjustments
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811902299		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,246,182	\$38,542	\$1,284,724
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	280,547	8,677	289,224
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	100,386	5,269	105,655
	10.5	130	1	8A-1	130	1	Hospice Inpatient Care - Salaries and Wages	38,542	(38,542)	0
	10.5	130	2	8A-1	130	2	Hospice Inpatient Care - Fringe Benefits	8,677	(8,677)	0
	10.5	130	4	8A-1	130	4	Hospice Inpatient Care - Other - Nonlabor	5,269	(5,269)	0
							To reclassify the reported hospice inpatient care expenses back to skilled nursing care as the provider's hospice care does not qualify as a separate cost entity. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2336			

Provider Name							Fiscal Period	Provider NPI		Adjustments
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811902299		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate the reported penalties and other nonallowable administrative costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	\$84,545	(\$10,706)	\$73,839 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include billing service fees applicable to the current audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302, 2304, and 2306	* \$73,839	\$25,000	\$98,839

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811902299		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
5	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care (Square Feet)	5,492	120	5,612 *	
	10.7	130	1, 2, 3	7	130	N/A	Hospice Inpatient Care	170	(24)	146 *	
							To adjust reported square footage statistics to agree with prior year audits for proper cost determination. 42 CFR 413.24 and 413.5 CMS Pub. 15-1, Sections 2304 and 2306				
6	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care (Square Feet)	* 5,612	146	5,758	
	10.7	130	1, 2, 3	7	130	N/A	Hospice Inpatient Care	* 146	(146)	0	
							To reclassify square footage statistics to agree with the provider's records and prior year audits for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
7	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	155,685	5,446	161,131	
	10.7	130	4	7	130	N/A	Hospice Inpatient Care	5,446	(5,446)	0	
							To reclassify laundry and linen statistics to agree with the provider's records and prior year audits for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
8	10.7	105	7	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	53,256	1,863	55,119	
	10.7	130	7	7	130	N/A	Hospice Inpatient Care	1,863	(1,863)	0	
							To adjust dietary statistics to agree with the provider's records and prior year audits for proper cost determination. 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
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811902299		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
9	11(2)	105	1	1	12	N/A	Skilled Nursing Care - Total Patient Days	17,853	621	18,474	
	11(2)	105	8	1	54	N/A	Hospice Inpatient Care To reclassify Hospice Inpatient Care total patient days in conjunction with adjustment number 2. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	621	(621)	0	
10	4.1	70	2	1	15	N/A	Total Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 8, 2012 Report Date: December 10, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	18,079	(1,698)	16,381	
11	Not Reported			1	16	N/A	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	530	530	