

**REPORT  
ON THE  
RATE SETTING AUDIT**

**FRANCISCAN CONVALESCENT HOSPITAL  
MERCED, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1871587964**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Linda King  
Auditor: Dianna Morgan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 16, 2013

David Slawson  
Director of Finance  
Avalon Health Care Management, Inc.  
206 North 2100 West  
Salt Lake City, Utah 84116

FRANCISCAN CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1871587964  
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$60, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

David Slawson  
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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 Rate Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original signed by

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

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

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

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

Provider NPI:  
1871587964

OSHPD Facility No.:  
206241353

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	\$ 2,068,484	\$ 87.24
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 467,184	\$ 19.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 371,235	\$ 15.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 271,549	\$ 11.45
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,084	\$ 0.80
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,219	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 12,216	\$ 0.52
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 20,753	\$ 0.88
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 274,058	\$ 11.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 450,732	\$ 19.01
11	Cost of Routine Service/Audited Total Costs	\$ 4,012,014.00	\$ 3,969,515	\$ 167.41
12	Total Patient Days (Adj 21)	23,708	23,711	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 169.23	\$ 167.41	
14	Overpayments (Adj 24)	\$ 0	\$ (60)	
15	Medi-Cal Days (Adj 22)	19,315	949	
16	Medi-Cal Managed Care Days (Adj 23)		18,389	
<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:**  
FRANCISCAN CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1871587964

**OSHPD Facility No.:**  
206241353

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:**  
FRANCISCAN CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1871587964

**OSHPD Facility No.:**  
206241353

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 82,743	\$ 82,743		
160	Activities	72,377		\$ 72,377	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	9,227	0	0	9,227
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	1,913,364	82,743	72,377	2,068,484
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>\$ 2,077,711</b>	<b>\$ 82,743</b>	<b>\$ 72,377</b>	<b>\$ 2,077,711</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

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	\$ 47,371	\$ 47,371										
010	Housekeeping	72,655	126	\$ 72,781									
060	Laundry and Linen	46,563	1,652	2,545	\$ 50,760								
065	Dietary	218,517	5,008	7,715	3,628	\$ 234,868							
155	Social Services	N/A	375	578	0	0	\$ 954						
160	Activities	N/A	3,854	5,937	0	0	0	\$ 9,790					
165	Administration	N/A	3,964	6,107	0	0	0	0		\$ 10,072	\$ 10,072		
166	Medical Records	46,455	538	828	0	0	0	0		47,821		\$ 47,821	
170	Inservice Education - Nursing	54,274	0	0	0	0	0	0	\$ 54,274				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,047	1,614	0	0	0	0	0	2,661	147	696	\$ 3,504
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,075	1,656	1,212	0	0	0	0	3,943	561	2,662	7,165
081	Respiratory Therapy		0	0	0	0	0	0	0	0	4	20	24
082	Occupational Therapy		455	700	0	0	0	0	0	1,155	357	1,697	3,209
083	Speech Pathology		304	469	0	0	0	0	0	773	59	279	1,111
085	Pharmacy		0	0	0	0	0	0	0	0	229	1,087	1,316
090	Laboratory		0	0	0	0	0	0	0	0	31	149	180
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	45	215	261
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		28,624	44,096	45,114	234,868	954	9,790	54,274	417,721	8,605	40,858	467,184
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		348	536	806	0	0	0	0	1,690	33	158	1,881
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 485,835</b>	<b>\$ 47,371</b>	<b>\$ 72,781</b>	<b>\$ 50,760</b>	<b>\$ 234,868</b>	<b>\$ 954</b>	<b>\$ 9,790</b>	<b>\$ 54,274</b>	<b>\$ 427,943</b>	<b>\$ 10,072</b>	<b>\$ 47,821</b>	<b>\$ 485,835</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

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	\$ 131,064	\$ 131,064										
010	Housekeeping	9,179	350	\$ 9,529									
060	Laundry and Linen	11,167	4,571	333	\$ 16,071								
065	Dietary	162,982	13,855	1,010	1,149	\$ 178,996							
155	Social Services	4,919	1,039	76	0	0	\$ 6,034						
160	Activities	6,684	10,662	777	0	0	0	\$ 18,124					
165	Administration	N/A	10,968	800	0	0	0	0		\$ 11,768	\$ 11,768		
166	Medical Records	1,755	1,487	108	0	0	0	0		3,351		\$ 3,351	
170	Inservice Education - Nursing	180	0	0	0	0	0	0	\$ 180				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	30,951	2,898	211	0	0	0	0	0	34,060	171	49	\$ 34,280
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	187,556	2,975	217	384	0	0	0	0	191,131	655	186	191,972
081	Respiratory Therapy	1,493	0	0	0	0	0	0	0	1,493	5	1	1,499
082	Occupational Therapy	123,584	1,258	92	0	0	0	0	0	124,933	418	119	125,470
083	Speech Pathology	17,491	842	61	0	0	0	0	0	18,394	69	20	18,483
085	Pharmacy	82,751	0	0	0	0	0	0	0	82,751	268	76	83,095
090	Laboratory	11,315	0	0	0	0	0	0	0	11,315	37	10	11,362
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,383	0	0	0	0	0	0	0	16,383	53	15	16,451
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	55,731	79,196	5,773	14,284	178,996	6,034	18,124	180	358,318	10,055	2,863	371,235 *
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	6,561	962	70	255	0	0	0	0	7,849	39	11	7,899
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 861,746</b>	<b>\$ 131,064</b>	<b>\$ 9,529</b>	<b>\$ 16,071</b>	<b>\$ 178,996</b>	<b>\$ 6,034</b>	<b>\$ 18,124</b>	<b>\$ 180</b>	<b>\$ 846,627</b>	<b>\$ 11,768</b>	<b>\$ 3,351</b>	<b>\$ 861,746</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

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

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

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)	\$ 296,327	93%							
	Property Tax (line 40)	20,825	7%	\$ 317,152						
005	Plant Operations and Maintenance			4,384	\$ 4,384					
010	Housekeeping			835	12	\$ 847				
060	Laundry and Linen			10,908	153	30	\$ 11,091			
065	Dietary			33,064	463	90	793	\$ 34,410		
155	Social Services			2,479	35	7	0	0	\$ 2,521	
160	Activities			25,444	357	69	0	0	0	\$ 25,870
165	Administration			26,175	367	71	0	0	0	0
166	Medical Records			3,549	50	10	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			6,916	97	19	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,098	100	19	265	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,001	42	8	0	0	0	0
083	Speech Pathology			2,009	28	5	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			188,992	2,649	513	9,857	34,410	2,521	25,870
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			2,297	32	6	176	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 317,152</b>	<b>100%</b>	<b>\$ 317,152</b>	<b>\$ 4,384</b>	<b>\$ 847</b>	<b>\$ 11,091</b>	<b>\$ 34,410</b>	<b>\$ 2,521</b>	<b>\$ 25,870</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

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

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

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 93% Of Total	Property Tax 7% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 296,327	93%							
	Property Tax (line 40)	20,825	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,613	\$ 26,613				
166	Medical Records				3,609		\$ 3,609			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	7,031	387	53	\$ 7,471	\$ 6,981	\$ 491
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,482	1,481	201	9,164	8,562	602
081	Respiratory Therapy			0	0	11	1	12	12	1
082	Occupational Therapy			0	3,051	944	128	4,124	3,853	271
083	Speech Pathology			0	2,043	155	21	2,219	2,073	146
085	Pharmacy			0	0	605	82	687	642	45
090	Laboratory			0	0	83	11	94	88	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	120	16	136	127	9
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			0	264,812	22,738	3,083	290,633	271,549	19,084
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	2,511	88	12	2,611	2,440	171
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 317,152	100%	\$ -	\$ 286,931	\$ 26,613	\$ 3,609	\$ 317,152	\$ 296,327	\$ 20,825

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 3% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 8,277												
055	Interest - Other	523												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	518,743												
	Total Costs Allocable as Administration	527,543	58%											
167	CDPH Licensing Fees	16,642	2%											
168	Professional Liability Insurance	14,298	2%											
169	Quality Assurance Fees	320,762	36%											
174	Caregiver Training	24,290	3%											
	Total	903,535	100%						\$ 903,535					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 9,227	\$ 2,661	\$ 34,060	\$ 7,031	\$ 52,980	13,154	\$ 7,680	\$ 242	\$ 208	\$ 4,670	\$ 354
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,943	191,131	7,482	202,556	50,290	29,363	926	796	17,853	1,352
081	Respiratory Therapy			0	0	1,493	0	1,493	371	216	7	6	132	10
082	Occupational Therapy			0	1,155	124,933	3,051	129,139	32,062	18,720	591	507	11,382	862
083	Speech Pathology			0	773	18,394	2,043	21,211	5,266	3,075	97	83	1,870	142
085	Pharmacy			0	0	82,751	0	82,751	20,545	11,996	378	325	7,294	552
090	Laboratory			0	0	11,315	0	11,315	2,809	1,640	52	44	997	76
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16,383	0	16,383	4,068	2,375	75	64	1,444	109
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			2,068,484	417,721	358,318	264,812	3,109,335	771,978	450,732	14,219	12,216	274,058	20,753 *
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	1,690	7,849	2,511	12,050	2,992	1,747	55	47	1,062	80
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 903,535		\$ 2,077,711	\$ 427,943	\$ 846,627	\$ 286,931	\$ 3,639,212	\$ 903,535					
	Total Administrative Costs							\$ 903,535		\$ 527,543	\$ 16,642	\$ 14,298	\$ 320,762	\$ 24,290
	Unit Cost Multiplier							0.24827768						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 57,892	\$ 15,119	\$ 30,221	\$ 103,232						
	<b>TOTAL FACILITY COSTS</b>							\$ 4,645,979						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj 20)	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	168									
010	Housekeeping	32	32								
060	Laundry and Linen	418	418	418							
065	Dietary	1,267	1,267	1,267	3,650						
155	Social Services	95	95	95							
160	Activities	975	975	975							
165	Administration	1,003	1,003	1,003							
166	Medical Records	136	136	136							
170	Inservice Education - Nursing										
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	265	265	265						52,980	52,980
077	Specialized Support Surfaces									0	0
080	Physical Therapy	272	272	272	1,219					202,556	202,556
081	Respiratory Therapy									1,493	1,493
082	Occupational Therapy	115	115	115						129,139	129,139
083	Speech Pathology	77	77	77						21,211	21,211
085	Pharmacy									82,751	82,751
090	Laboratory									11,315	11,315
095	Home Health Services									0	0
100	Other Ancillary Services									16,383	16,383
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	7,242	7,242	7,242	45,387	71,124	1,969,095	1,969,095	1,969,095	3,109,335	3,109,335
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	88	88	88	811					12,050	12,050
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,153	11,985	11,953	51,067	71,124	1,969,095	1,969,095	1,969,095	3,639,212	3,639,212
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 82,743 0.042020827	\$ 72,377 0.036756479			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 47,371 3.95252399	\$ 72,781 6.08897187	\$ 50,760 0.99399505	\$ 234,868 3.30222790	\$ 954 0.00048446	\$ 9,790 0.00497206	\$ 54,274 0.02756292	\$ 10,072 0.00276753	\$ 47,821 0.01314039
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 131,064 10.93566959	\$ 9,529 0.79720082	\$ 16,071 0.31471087	\$ 178,996 2.51667850	\$ 6,034 0.00306416	\$ 18,124 0.00920400	\$ 180 0.00009141	\$ 11,768 0.00323369	\$ 3,351 0.00092071
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 317,152 26.09660166	\$ 4,384 0.36580969	\$ 847 0.07084390	\$ 11,091 0.21718332	\$ 34,410 0.48380791	\$ 2,521 0.00128011	\$ 25,870 0.01313798	\$ - 0.00000000	\$ 26,613 0.00731281	\$ 3,609 0.00099157

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

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

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

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	\$ 35,523	\$ (41)	\$ 35,482	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,380	(491)	11,889	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	131,064	0	131,064	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 178,967	\$ (532)	\$ 178,435	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	72,655	0	72,655	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	9,179	0	9,179	(Sch 4)
010		Housekeeping - Total	6300	\$ 81,834	\$ 0	\$ 81,834	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 537	\$ 0	\$ 537	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	25,038	0	25,038	(Sch 5)
025		Depreciation: Equipment	7140	33,383	0	33,383	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	235,714	1,655	237,369	(Sch 5)
040		Property Taxes	7300	20,825	0	20,825	(Sch 5)
045		Property Insurance	7400	8,277	0	8,277	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 4,024	\$ (3,501)	\$ 523	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 588,599	\$ (2,378)	\$ 586,221	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	46,563	0	46,563	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,167	0	11,167	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 57,730	\$ 0	\$ 57,730	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 172,658	\$ (2,850)	\$ 169,808	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,634	5,075	48,709	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	162,982	0	162,982	(Sch 4)
065		Dietary - Total	6500	\$ 379,274	\$ 2,225	\$ 381,499	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 7,117	\$ 0	\$ 7,117	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,677	433	2,110	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	30,951	0	30,951	(Sch 4)
075		Patient Supplies - Total	8100	\$ 39,745	\$ 433	\$ 40,178	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

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

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	187,556	0	187,556	(Sch 4)
080		Physical Therapy - Total	8200	\$ 187,556	\$ 0	\$ 187,556	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	1,493	0	1,493	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,493	\$ 0	\$ 1,493	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	123,584	0	123,584	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 123,584	\$ 0	\$ 123,584	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	17,491	0	17,491	(Sch 4)
083		Speech Pathology - Total	8280	\$ 17,491	\$ 0	\$ 17,491	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	82,751	0	82,751	(Sch 4)
085		Pharmacy - Total	8300	\$ 82,751	\$ 0	\$ 82,751	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	11,315	0	11,315	(Sch 4)
090		Laboratory - Total	8400	\$ 11,315	\$ 0	\$ 11,315	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	16,383	0	16,383	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 16,383	\$ 0	\$ 16,383	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

FRANCISCAN CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1871587964

## OSHPD Facility Number:

206241353

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 480,318	\$ 433	\$ 480,751	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,459,526	\$ (4,201)	\$ 1,455,325	(Sch 2)
105	.20-.39	Fringe Benefits	6110	417,020	41,019	458,039	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	60,531	(4,800)	55,731	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,937,077	\$ 32,018	\$ 1,969,095	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

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

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	6,561	0	6,561 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,561	\$ 0	\$ 6,561
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,943,638	\$ 32,018	\$ 1,975,656
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 64,351	\$ 0	\$ 64,351 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,425	3,967	18,392 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,919	0	4,919 (Sch 4)
155		Social Services - Total	6600	\$ 83,695	\$ 3,967	\$ 87,662

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

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

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

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	\$ 52,701	\$ 0	\$ 52,701	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,670	6	19,676	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,684	0	6,684	(Sch 4)
160		Activities - Total	6700	\$ 79,055	\$ 6	\$ 79,061	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 184,852	\$ 980	\$ 185,832	(Sch 6)
165	.20-.39	Fringe Benefits	6900	51,991	(896)	51,095	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	318,819	(37,003)	281,816	(Sch 6)
165		Administration - Total	6900	\$ 555,662	\$ (36,919)	\$ 518,743	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,575	\$ 0	\$ 34,575	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,662	218	11,880	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,755	0	1,755	(Sch 4)
166		Medical Records - Total	6900	\$ 47,992	\$ 218	\$ 48,210	
167		CDPH Licensing Fees	6900	\$ 16,642	\$ 0	\$ 16,642	(Sch 6)
168		Professional Liability Insurance	6900	\$ 78,362	\$ (64,064)	\$ 14,298	(Sch 6)
169		Quality Assurance Fees	6900	\$ 320,762	\$ 0	\$ 320,762	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 43,256	\$ 0	\$ 43,256	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,018	0	11,018	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	180	0	180	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 54,454	\$ 0	\$ 54,454	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	28,593	(4,303)	24,290	(Sch 6)
174		Caregiver Training - Total	6900	\$ 28,593	\$ (4,303)	\$ 24,290	
		<b>Subtotal 155 - 174</b>		\$ 1,265,217	\$ (101,095)	\$ 1,164,122	
200		<b>Total</b>		\$ 4,714,776	\$ (68,797)	\$ 4,645,979	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 58,619
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\* For informational purposes only, this amount is included in various cost centers above.















Provider Name:  
FRANCISCAN CONVALESCENT HOSPITAL

Provider NPI:  
1871587964

OSHPD Facility Number:  
206241353

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

Line No.	Sub No.		AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(16,728)	148,307	(140,866)	58,618	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
FRANCISCAN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1871587964		24
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>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance Costs To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$58,619	\$58,619

Provider Name							Fiscal Period	Provider NPI	Adjustments		
FRANCISCAN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1871587964	24		
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	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,459,526	(\$980)	\$1,458,546 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	417,020	(280)	416,740 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	184,852	980	185,832	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	51,991	280	52,271 *	
							To reclassify modified duty salary and benefits expense for proper cost determination and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 52000				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$60,531	(\$1,655)	\$58,876 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	235,714	1,655	237,369	
							To reclassify equipment rental expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 SPA Supplement 4 to Attachment 4.19D, V OSHPD - LTC Manual, Chapter 3000, Section 3220.3				

Provider Name							Fiscal Period	Provider NPI		Adjustments
FRANCISCAN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1871587964		24
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate liability insurance expense from the facility cost report for inclusion with audited home office costs. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2162.5, 2162.7, 2300 and 2304	\$78,362	(\$78,362)	\$0 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$58,876	
5							To eliminate pharmacy consulting services due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$2,575)	
6							To eliminate minor equipment nursing expenses for insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(570) (\$3,145)	\$55,731
7	10.5	055	4	8A-1	055	4	Interest - Other	\$4,024	(\$3,501)	\$523
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate interest expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	318,819	(1,714)	317,105 *
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate accounting fees in connection with a fair hearing or other litigation against California Department of Health Care Services and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W & I Code 14126.023(a)(3)(B) and 14126.023(a)(3)(C)	*	\$317,105	(\$1,441) \$315,664 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
FRANCISCAN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1871587964		24			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>														
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$315,664					
9							To eliminate bank charge fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				(\$2,976)			
10							To eliminate purchased services expenses due to lack and insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				(265)			
11							To eliminate legal fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				(608)			
12							To eliminate supplies, office and forms expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				(1,980)			
13							To eliminate telephone expense for patient phone lines, which is not included in the routine rate. 42 CFR 413.9(c), 413.24 and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304				(\$398)			
14							To eliminate marketing expense that is not allowable and not included in the daily rate. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1 Sections 2136.2, 2304 and 2328				<u>(2,855)</u> (\$9,082)	\$306,582 *		
*Balance carried forward from prior/to subsequent adjustments														

Provider Name							Fiscal Period	Provider NPI		Adjustments	
FRANCISCAN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1871587964		24	
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>ADJUSTMENTS TO REPORTED COSTS</u></b>											
15	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$35,523	(\$41)	\$35,482	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	172,658	(2,850)	169,808	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 1,458,546	(3,221)	1,455,325	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 306,582	(24,766)	281,816	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* 0	14,298	14,298	
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor	28,593	(4,303)	24,290	
							To adjust reported home office costs to agree with the Avalon Health Care Management, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
16	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$12,380	(\$282)	\$12,098 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	43,634	(1,252)	42,382 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	1,677	(55)	1,622 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 416,740	(12,495)	404,245 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	14,425	(563)	13,862 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	19,670	(450)	19,220 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 52,271	(1,338)	50,933 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	11,662	(293)	11,369 *	
							To eliminate worker's compensation insurance from the facility cost report for inclusion with audited home office costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
17	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$12,098	\$2,500	\$14,598 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 42,382	11,100	53,482 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	* 1,622	488	2,110	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 404,245	110,778	515,023 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 13,862	4,991	18,853 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 19,220	3,990	23,210 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 50,933	11,862	62,795 *	
-Continued on next page-											
*Balance carried forward from prior/to subsequent adjustments										Page 5	

Provider Name							Fiscal Period		Provider NPI		Adjustments
FRANCISCAN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1871587964		24
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
-Continued from previous page-											
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To include worker's compensation insurance paid claims and premium payments expense from the home office allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$11,369	\$2,598	\$13,967 *
18	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$14,598	(\$4,639)	\$9,959 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	53,482	(8,174)	45,308 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	515,023	(97,598)	417,425 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	18,853	(790)	18,063 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	23,210	(6,052)	17,158 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	62,795	(20,039)	42,756 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To eliminate health insurance expense from the facility cost report for inclusion with audited home office costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304	*	13,967	(3,574)	10,393 *
19	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$9,959	\$1,930	\$11,889
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	45,308	3,401	48,709
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	417,425	40,614	458,039
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	18,063	329	18,392
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	17,158	2,518	19,676
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	42,756	8,339	51,095
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To include audited health insurance paid claims and premium payments expense from the home office allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	10,393	1,487	11,880

Provider Name							Fiscal Period		Provider NPI		Adjustments
FRANCISCAN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1871587964		24
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>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
20	10.7	065	4	7	065	N/A	Dietary (Pounds of Laundry)	0	3,650	3,650	
	10.7	080	4	7	080	N/A	Physical Therapy	0	1,219	1,219	
	10.7	105	4	7	105	N/A	Skilled Nursing Care	47,416	(2,029)	45,387	
	10.7	140	4	7	140	N/A	Beauty and Barber	0	811	811	
	10.7	175	4	7	175	N/A	Total Statistics - Pounds of Laundry	47,416	3,651	51,067	
To adjust laundry pounds statistics due to insufficient documentation and for reasonableness. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.1, 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI		Adjustments
FRANCISCAN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1871587964		24
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>										
21	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	23,708	3	23,711
22	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal nursing facility days based on the following Fiscal Intermediary Payment Date: Report Date: 08/15/12 Payment Period: 01/01/2011 through 07/31/2012 Service Period: 01/01/2011 through 12/31/2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.54 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	19,315	(18,366)	949
23	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	18,389	18,389

Provider Name							Fiscal Period			Provider NPI		Adjustments
FRANCISCAN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1871587964		24
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
24	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and due to insufficient documentation. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$60	\$60