

**REPORT
ON THE
RATE SETTING AUDIT**

**JONES CONVALESCENT HOSPITAL
SAN LEANDRO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659495604**

**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: David Mui
Auditor: John Uribe**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 15, 2013

Pratap Poddatoori, Owner
Hycare, Incorporated
333 Estudillo Avenue, Suite 204
San Leandro, CA 94577

JONES CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1659495604
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:
JONES CONVALESCENT HOSPITAL

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

Provider NPI:
1659495604

OSHPD Facility No.:
206010855

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	\$ 940,042	\$ 110.44
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 159,759	\$ 18.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 188,060	\$ 22.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 32,101	\$ 3.77
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,072	\$ 1.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 4,296	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 15,172	\$ 1.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 83,554	\$ 9.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 190,177	\$ 22.34
11	Cost of Routine Service/Audited Total Costs	\$ 1,716,655	\$ 1,623,233	\$ 190.70
12	Total Patient Days (Adj)	8,512	8,512	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 201.67	\$ 190.70	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	5,548	5,559	
16	Medi-Cal Managed Care Days (Adj 4)		57	
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:
JONES CONVALESCENT HOSPITAL

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

Provider NPI:
1659495604

OSHPD Facility No.:
206010855

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
JONES CONVALESCENT HOSPITAL

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

Provider NPI:
1659495604

OSHPD Facility No.:
206010855

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 46,098	\$ 46,098		
160	Activities	28,580		\$ 28,580	
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	82,811	0	0	82,811
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	34,343	0	0	34,343
083	Speech Pathology	7,814	0	0	7,814
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	865,364	46,098	28,580	940,042
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	89,988	0	0	89,988
	TOTAL	\$ 1,154,998	\$ 46,098	\$ 28,580	\$ 1,154,998

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
JONES CONVALESCENT HOSPITAL

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ -	\$ -										
010	Housekeeping	59,530	-	\$ 59,530									
060	Laundry and Linen	15,780	0	3,309	\$ 19,089								
065	Dietary	162,480	0	10,624	0	\$ 173,104							
155	Social Services	N/A	0	226	0	0	\$ 226						
160	Activities	N/A	0	624	0	0	0	\$ 624					
165	Administration	N/A	0	14,656	0	0	0	0		\$ 14,656	\$ 14,656		
166	Medical Records	6,716	0	99	0	0	0	0		6,815		\$ 6,815	
170	Inservice Education - Nursing	11,479	0	226	0	0	0	0	\$ 11,705				
ANCILLARY SERVICES													
075	Patient Supplies		0	461	0	0	0	0	0	461	44	20	\$ 525
077	Specialized Support Surfaces		0	63	0	0	0	0	0	63	11	5	80
080	Physical Therapy		0	723	0	0	0	0	0	723	693	322	1,738
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	723	0	0	0	0	0	723	298	139	1,160
083	Speech Pathology		0	723	0	0	0	0	0	723	82	38	843
085	Pharmacy		0	642	0	0	0	0	0	642	337	157	1,136
090	Laboratory		0	0	0	0	0	0	0	0	22	10	32
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	23	11	34
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		0	26,157	17,221	88,451	226	624	11,705	144,384	10,495	4,880	159,759 *
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	1,869	84,653	0	0	0	86,522	1,852	861	89,234
140	Beauty and Barber		0	271	0	0	0	0	0	271	18	8	298
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	782	364	1,145
	TOTAL	\$ 255,985	\$ -	\$ 59,530	\$ 19,089	\$ 173,104	\$ 226	\$ 624	\$ 11,705	\$ 234,513	\$ 14,656	\$ 6,815	\$ 255,985

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
JONES CONVALESCENT HOSPITAL

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

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	\$ 96,670	\$ 96,670										
010	Housekeeping	15,763	3,068	\$ 18,831									
060	Laundry and Linen	7,207	2,901	1,047	\$ 11,155								
065	Dietary	94,864	9,313	3,361	0	\$ 107,538							
155	Social Services	30	198	72	0	0	\$ 300						
160	Activities	5,752	547	197	0	0	0	\$ 6,496					
165	Administration	N/A	12,849	4,636	0	0	0	0		\$ 17,485	\$ 17,485		
166	Medical Records	5,173	87	31	0	0	0	0		5,292		\$ 5,292	
170	Inservice Education - Nursing	0	198	72	0	0	0	0	\$ 270				
ANCILLARY SERVICES													
075	Patient Supplies	3,937	404	146	0	0	0	0	0	4,487	52	16	\$ 4,555
077	Specialized Support Surfaces	1,172	55	20	0	0	0	0	0	1,248	13	4	1,265
080	Physical Therapy	0	634	229	0	0	0	0	0	863	826	250	1,939
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	634	229	0	0	0	0	0	863	355	108	1,326
083	Speech Pathology	0	634	229	0	0	0	0	0	863	98	30	990
085	Pharmacy	39,443	563	203	0	0	0	0	0	40,209	403	122	40,733
090	Laboratory	2,704	0	0	0	0	0	0	0	2,704	26	8	2,738
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	2,878	0	0	0	0	0	0	0	2,878	28	8	2,914
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	68,469	22,931	8,274	10,063	54,949	300	6,496	270	171,751	12,520	3,789	188,060 *
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	41,415	0	1,092	52,589	0	0	0	95,097	2,209	669	97,974
140	Beauty and Barber	1,379	238	86	0	0	0	0	0	1,703	22	7	1,731
145	Other Nonreimbursable	6,008	0	0	0	0	0	0	0	6,008	933	282	7,223
	TOTAL	\$ 351,449	\$ 96,670	\$ 18,831	\$ 11,155	\$ 107,538	\$ 300	\$ 6,496	\$ 270	\$ 328,673	\$ 17,485	\$ 5,292	\$ 351,449

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
JONES CONVALESCENT HOSPITAL

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

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 72,345	76%							
	Property Tax (line 40)	22,699	24%	\$ 95,044						
005	Plant Operations and Maintenance			650	\$ 650					
010	Housekeeping			2,995	21	\$ 3,016				
060	Laundry and Linen			2,833	20	168	\$ 3,020			
065	Dietary			9,094	63	538	0	\$ 9,695		
155	Social Services			193	1	11	0	0	\$ 206	
160	Activities			534	4	32	0	0	0	\$ 569
165	Administration			12,546	86	743	0	0	0	0
166	Medical Records			85	1	5	0	0	0	0
170	Inservice Education - Nursing			193	1	11	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			395	3	23	0	0	0	0
077	Specialized Support Surfaces			54	0	3	0	0	0	0
080	Physical Therapy			619	4	37	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			619	4	37	0	0	0	0
083	Speech Pathology			619	4	37	0	0	0	0
085	Pharmacy			550	4	33	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			22,391	154	1,325	2,724	4,954	206	569
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			40,440	279	0	296	4,741	0	0
140	Beauty and Barber			232	2	14	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 95,044	100%	\$ 95,044	\$ 650	\$ 3,016	\$ 3,020	\$ 9,695	\$ 206	\$ 569

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
JONES CONVALESCENT HOSPITAL

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

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

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 76% Of Total	Property Tax 24% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 72,345	76%							
	Property Tax (line 40)	22,699	24%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,375	\$ 13,375				
166	Medical Records				91		\$ 91			
170	Inservice Education - Nursing			\$ 206						
	ANCILLARY SERVICES									
075	Patient Supplies			0	421	40	0	\$ 461	\$ 351	\$ 110
077	Specialized Support Surfaces			0	58	10	0	68	52	16
080	Physical Therapy			0	660	632	4	1,296	987	310
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	660	272	2	934	711	223
083	Speech Pathology			0	660	75	1	735	560	176
085	Pharmacy			0	586	308	2	896	682	214
090	Laboratory			0	0	20	0	20	15	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21	0	22	16	5
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			206	32,531	9,577	65	42,173	32,101	10,072
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	45,755	1,690	11	47,457	36,123	11,334
140	Beauty and Barber			0	248	17	0	264	201	63
145	Other Nonreimbursable			0	0	713	5	718	547	172
	TOTAL	\$ 95,044	100%	\$ 206	\$ 81,578	\$ 13,375	\$ 91	\$ 95,044	\$ 72,345	\$ 22,699

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
JONES CONVALESCENT HOSPITAL

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

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. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,022												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	260,572												
	Total Costs Allocable as Administration	265,594	65%											
167	CDPH Licensing Fees	6,000	1%											
168	Professional Liability Insurance	21,189	5%											
169	Quality Assurance Fees	116,689	28%											
174	Caregiver Training	0	0%											
	Total	409,472	100%						\$ 409,472					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 461	\$ 4,487	\$ 421	\$ 5,369	1,222	\$ 792	\$ 18	\$ 63	\$ 348	\$ -
077	Specialized Support Surfaces			0	63	1,248	58	1,369	311	202	5	16	89	0
080	Physical Therapy			82,811	723	863	660	85,057	19,352	12,552	284	1,001	5,515	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			34,343	723	863	660	36,589	8,325	5,400	122	431	2,372	0
083	Speech Pathology			7,814	723	863	660	10,060	2,289	1,485	34	118	652	0
085	Pharmacy			0	642	40,209	586	41,437	9,427	6,115	138	488	2,687	0
090	Laboratory			0	0	2,704	0	2,704	615	399	9	32	175	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,878	0	2,878	655	425	10	34	187	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			940,042	144,384	171,751	32,531	1,288,708	293,200	190,177	4,296	15,172	83,554	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	86,522	95,097	45,755	227,374	51,731	33,554	758	2,677	14,742	0
140	Beauty and Barber			0	271	1,703	248	2,221	505	328	7	26	144	0
145	Other Nonreimbursable			89,988	0	6,008	0	95,996	21,840	14,166	320	1,130	6,224	0
	SUBTOTAL	\$ 409,472		\$ 1,154,998	\$ 234,513	\$ 328,673	\$ 81,578	\$ 1,799,762	\$ 409,472					
	Total Administrative Costs							\$ 409,472		\$ 265,594	\$ 6,000	\$ 21,189	\$ 116,689	\$ -
	Unit Cost Multiplier							0.22751455						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 21,472	\$ 22,776	\$ 13,466	\$ 57,714							
	TOTAL FACILITY COSTS							\$ 2,266,948						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
JONES CONVALESCENT HOSPITAL

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	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	84									
010	Housekeeping	387	387								
060	Laundry and Linen	366	366	366							
065	Dietary	1,175	1,175	1,175							
155	Social Services	25	25	25							
160	Activities	69	69	69							
165	Administration	1,621	1,621	1,621							
166	Medical Records	11	11	11							
170	Inservice Education - Nursing	25	25	25							
	ANCILLARY SERVICES										
075	Patient Supplies	51	51	51						5,369	5,369
077	Specialized Support Surfaces	7	7	7						1,369	1,369
080	Physical Therapy	80	80	80						85,057	85,057
081	Respiratory Therapy									0	0
082	Occupational Therapy	80	80	80						36,589	36,589
083	Speech Pathology	80	80	80						10,060	10,060
085	Pharmacy	71	71	71						41,437	41,437
090	Laboratory									2,704	2,704
095	Home Health Services									0	0
100	Other Ancillary Services									2,878	2,878
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	2,893	2,893	2,893	83,380	25,014	933,833	933,833	933,833	1,288,708	1,288,708
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	5,225	5,225		9,047	23,940				227,374	227,374
140	Beauty and Barber	30	30	30						2,221	2,221
145	Other Nonreimbursable									95,996	95,996
	TOTAL STATISTICS	12,280	12,196	6,584	92,427	48,954	933,833	933,833	933,833	1,799,762	1,799,762
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 46,098	\$ 28,580			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.049364287	0.030605044			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3						\$ 226	\$ 624	\$ 11,705	\$ 14,656	\$ 6,815
	UNIT COST MULTIPLIER (INDIRECT SALARIES)						0.00024206	0.00066808	0.01253440	0.00814356	0.00378687
	TOTAL INDIRECT OTHER COSTS - SCH. 4						\$ 300	\$ 6,496	\$ 270	\$ 17,485	\$ 5,292
	UNIT COST MULTIPLIER (INDIRECT OTHER)						0.00032089	0.00695656	0.00028877	0.00971505	0.00294020
	TOTAL CAPITAL COSTS - SCH. 5	\$ 95,044	\$ 650	\$ 3,016	\$ 3,020	\$ 9,695	\$ 206	\$ 569	\$ 206	\$ 13,375	\$ 91
	UNIT COST MULTIPLIER (CAPITAL COSTS)	7.73973941	0.05330749	0.45806640	0.03267343	0.19804425	0.00022089	0.00060967	0.00022089	0.00743157	0.00005043

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
JONES CONVALESCENT HOSPITAL

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

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

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	\$ 0	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	96,670	0	96,670	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 96,670	\$ 0	\$ 96,670	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 49,072	\$ 0	\$ 49,072	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,458	0	10,458	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,763	0	15,763	(Sch 4)
010		Housekeeping - Total	6300	\$ 75,293	\$ 0	\$ 75,293	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 23,338	\$ 0	\$ 23,338	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	6,500	0	6,500	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	22,699	0	22,699	(Sch 5)
045		Property Insurance	7400	5,022	0	5,022	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	42,507	0	42,507	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 272,029	\$ 0	\$ 272,029	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 12,366	\$ 0	\$ 12,366	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,414	0	3,414	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,207	0	7,207	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 22,987	\$ 0	\$ 22,987	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 130,370	\$ 0	\$ 130,370	(Sch 3)
065	.20-.39	Fringe Benefits	6500	32,110	0	32,110	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	94,864	0	94,864	(Sch 4)
065		Dietary - Total	6500	\$ 257,344	\$ 0	\$ 257,344	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	3,937	0	3,937	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,937	\$ 0	\$ 3,937	
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	1,172	0	1,172	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 1,172	\$ 0	\$ 1,172	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

JONES CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1659495604

OSHPD Facility Number:

206010855

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	82,811	0	82,811	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 82,811	\$ 0	\$ 82,811	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	34,343	0	34,343	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 34,343	\$ 0	\$ 34,343	
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	7,814	0	7,814	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 7,814	\$ 0	\$ 7,814	
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	39,443	0	39,443	(Sch 4)
085		Pharmacy - Total	8300	\$ 39,443	\$ 0	\$ 39,443	
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	2,704	0	2,704	(Sch 4)
090		Laboratory - Total	8400	\$ 2,704	\$ 0	\$ 2,704	
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	2,878	0	2,878	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,878	\$ 0	\$ 2,878	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
JONES CONVALESCENT HOSPITAL

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

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

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		\$ 175,102	\$ 0	\$ 175,102	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 697,549	\$ 0	\$ 697,549	(Sch 2)
105	.20-.39	Fringe Benefits	6110	167,815	0	167,815	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	68,469	0	68,469	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 933,833	\$ 0	\$ 933,833	
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:
JONES CONVALESCENT HOSPITAL

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

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,379	0	1,379 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,379	\$ 0	\$ 1,379
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 65,260	\$ 0	\$ 65,260 (Sch 2)
145	.20-.39	Fringe Benefits	9100	24,728	0	24,728 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	6,008	0	6,008 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 95,996	\$ 0	\$ 95,996
146		Subtotal 105 - 145		\$ 1,031,208	\$ 0	\$ 1,031,208
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,217	\$ 0	\$ 36,217 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,881	0	9,881 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	30	0	30 (Sch 4)
155		Social Services - Total	6600	\$ 46,128	\$ 0	\$ 46,128

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
JONES CONVALESCENT HOSPITAL

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

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

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	\$ 21,696	\$ 0	\$ 21,696	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,884	0	6,884	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,752	0	5,752	(Sch 4)
160		Activities - Total	6700	\$ 34,332	\$ 0	\$ 34,332	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 89,360	\$ 0	\$ 89,360	(Sch 6)
165	.20-.39	Fringe Benefits	6900	24,028	0	24,028	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	134,150	13,034	147,184	(Sch 6)
165		Administration - Total	6900	\$ 247,538	\$ 13,034	\$ 260,572	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 5,638	\$ 0	\$ 5,638	(Sch 3)
166	.20-.39	Fringe Benefits	6900	1,078	0	1,078	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,173	0	5,173	(Sch 4)
166		Medical Records - Total	6900	\$ 11,889	\$ 0	\$ 11,889	
167		CDPH Licensing Fees	6900	\$ 6,000	\$ 0	\$ 6,000	(Sch 6)
168		Professional Liability Insurance	6900	\$ 22,778	\$ (1,589)	\$ 21,189	(Sch 6)
169		Quality Assurance Fees	6900	\$ 116,689	\$ 0	\$ 116,689	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 10,605	\$ 0	\$ 10,605	(Sch 3)
170	.20-.39	Fringe Benefits	6800	874	0	874	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 11,479	\$ 0	\$ 11,479	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 496,833	\$ 11,445	\$ 508,278	
200		Total		\$ 2,255,503	\$ 11,445	\$ 2,266,948	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 24,177	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
JONES CONVALESCENT HOSPITAL

Provider NPI:
1659495604

OSHPD Facility Number:
206010855

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	13,034	1,589	11,445					
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	(1,589)	(1,589)						
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
JONES CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1659495604		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$24,177	\$24,177

Provider Name							Fiscal Period		Provider NPI		Adjustments
JONES CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659495604		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$134,150	\$1,589	\$135,739 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc	22,778	(1,589)	21,189	
							To reclassify finance fees, taxes, and other fees associated with liabilit insurance to the Administration cost center				
							42 CFR 413.24				
							CMS Pub. 15-1, Sections 2304 and 2162				
							CCR, Title 22, Sections 52000(b), 52501, and 52507				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
JONES CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1659495604		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO REPORTED COSTS</u>												
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs for proper cost determination. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2152.3 and 2304	*	\$135,739	\$11,445	\$147,184	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
JONES CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1659495604		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
4	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	57	57	
5	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 Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 10, 2012 Report Date: August 30, 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		5,548	11	5,559	