

**REPORT
ON THE
RATE SETTING AUDIT**

**FOLSOM CONVALESCENT HOSPITAL
FOLSOM, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679505572**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Blanca Dacanay
Auditor: Kenny Mooc**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 31, 2013

Calvin Callaway, Administrator
Folsom Convalescent Hospital
510 Mill Street
Folsom, CA 95630

FOLSOM CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1679505572
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility No.:
206340877

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,048,650	\$ 90.26
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 793,183	\$ 23.48
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 717,903	\$ 21.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 255,837	\$ 7.57
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,859	\$ 0.56
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,818	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 52,244	\$ 1.55
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 415,743	\$ 12.31
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 620,325	\$ 18.37
11	Cost of Routine Service/Audited Total Costs	\$ 5,937,331.00	\$ 5,944,562	\$ 176.00
12	Total Patient Days (Adj)	33,775	33,775	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 175.79	\$ 176.00	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 1)	22,732	23,472	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility No.:
206340877

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:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility No.:
206340877

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 55,424	\$ 55,424		
160	Activities	124,389		\$ 124,389	
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	80,283	0	0	80,283
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	70,177	0	0	70,177
083	Speech Pathology	14,407	0	0	14,407
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	7,804	0	0	7,804
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	2,868,837	55,424	124,389	3,048,650 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,221,321	\$ 55,424	\$ 124,389	\$ 3,221,321

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 138,765	\$ 138,765										
010	Housekeeping	133,725	1,161	\$ 134,886									
060	Laundry and Linen	61,318	2,921	2,864	\$ 67,103								
065	Dietary	378,714	8,756	8,583	0	\$ 396,054							
155	Social Services	N/A	728	714	0	\$ 1,442							
160	Activities	N/A	3,042	2,981	0	0	\$ 6,023						
165	Administration	N/A	10,037	9,839	0	0	0		\$ 19,876	\$ 19,876			
166	Medical Records	37,993	0	0	0	0	0		37,993		\$ 37,993		
170	Inservice Education - Nursing	66,480	1,433	1,404	0	0	0	\$ 69,317					
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	76	144	\$ 220
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,793	1,757	0	0	0	0	0	3,550	557	1,065	5,172
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		432	424	0	0	0	0	0	856	451	863	2,170
083	Speech Pathology		1,313	1,287	0	0	0	0	0	2,599	130	249	2,979
085	Pharmacy		3,442	3,374	0	0	0	0	0	6,815	404	771	7,990
090	Laboratory		0	0	0	0	0	0	0	0	91	174	265
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	76	145	221
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		101,402	99,399	67,103	396,054	1,442	6,023	69,317	740,741	18,012	34,431	793,183
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		2,305	2,260	0	0	0	0	0	4,565	79	151	4,794
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 816,995	\$ 138,765	\$ 134,886	\$ 67,103	\$ 396,054	\$ 1,442	\$ 6,023	\$ 69,317	\$ 759,126	\$ 19,876	\$ 37,993	\$ 816,995

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

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	\$ 165,502	\$ 165,502										
010	Housekeeping	21,757	1,384	\$ 23,141									
060	Laundry and Linen	14,316	3,484	491	\$ 18,292								
065	Dietary	287,234	10,444	1,473	0	\$ 299,150							
155	Social Services	1,058	869	122	0	0	\$ 2,049						
160	Activities	4,411	3,628	511	0	0	0	\$ 8,550					
165	Administration	N/A	11,971	1,688	0	0	0	0		\$ 13,659	\$ 13,659		
166	Medical Records	11,340	0	0	0	0	0	0		11,340		\$ 11,340	
170	Inservice Education - Nursing	0	1,709	241	0	0	0	0	\$ 1,950				
ANCILLARY SERVICES													
075	Patient Supplies	19,877	0	0	0	0	0	0	0	19,877	52	43	\$ 19,972
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	56,412	2,138	302	0	0	0	0	0	58,852	383	318	59,552
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	46,191	515	73	0	0	0	0	0	46,779	310	257	47,347
083	Speech Pathology	12,706	1,566	221	0	0	0	0	0	14,492	90	74	14,656
085	Pharmacy	87,264	4,105	579	0	0	0	0	0	91,948	277	230	92,455
090	Laboratory	23,989	0	0	0	0	0	0	0	23,989	63	52	24,104
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,157	0	0	0	0	0	0	0	12,157	52	43	12,252
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	227,264	120,940	17,053	18,292	299,150	2,049	8,550	1,950	695,248	12,378	10,277	717,903 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	8,070	2,749	388	0	0	0	0	0	11,207	54	45	11,306
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 999,548	\$ 165,502	\$ 23,141	\$ 18,292	\$ 299,150	\$ 2,049	\$ 8,550	\$ 1,950	\$ 974,549	\$ 13,659	\$ 11,340	\$ 999,548

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

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)	\$ 276,375	93%							
	Property Tax (line 40)	20,373	7%	\$ 296,748						
005	Plant Operations and Maintenance			12,604	\$ 12,604					
010	Housekeeping			2,376	105	\$ 2,482				
060	Laundry and Linen			5,982	265	53	\$ 6,300			
065	Dietary			17,930	795	158	0	\$ 18,883		
155	Social Services			1,491	66	13	0	0	\$ 1,571	
160	Activities			6,228	276	55	0	0	0	\$ 6,559
165	Administration			20,552	912	181	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			2,934	130	26	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,671	163	32	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			885	39	8	0	0	0	0
083	Speech Pathology			2,688	119	24	0	0	0	0
085	Pharmacy			7,047	313	62	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			207,638	9,210	1,829	6,300	18,883	1,571	6,559
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,720	209	42	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 296,748	100%	\$ 296,748	\$ 12,604	\$ 2,482	\$ 6,300	\$ 18,883	\$ 1,571	\$ 6,559

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 276,375	93%							
	Property Tax (line 40)	20,373	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 21,645	\$ 21,645				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 3,090						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	82	0	\$ 82	\$ 77	\$ 6
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,866	607	0	4,473	4,166	307
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	932	491	0	1,424	1,326	98
083	Speech Pathology			0	2,831	142	0	2,973	2,769	204
085	Pharmacy			0	7,422	439	0	7,862	7,322	540
090	Laboratory			0	0	99	0	99	92	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	83	0	83	77	6
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			3,090	255,080	19,616	0	274,696	255,837	18,859
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,971	86	0	5,057	4,710	347
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 296,748	100%	\$ 3,090	\$ 275,103	\$ 21,645	\$ -	\$ 296,748	\$ 276,375	\$ 20,373

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 11,817												
055	Interest - Other	116,960												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	555,728												
	Total Costs Allocable as Administration	684,505	56%											
167	CDPH Licensing Fees	24,075	2%											
168	Professional Liability Insurance	57,649	5%											
169	Quality Assurance Fees	458,757	37%											
174	Caregiver Training	0	0%											
	Total	1,224,986	100%						\$ 1,224,986					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 19,877	\$ -	\$ 19,877	4,656	\$ 2,601	\$ 91	\$ 219	\$ 1,744	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			80,283	3,550	58,852	3,866	146,552	34,325	19,180	675	1,615	12,855	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			70,177	856	46,779	932	118,744	27,812	15,541	547	1,309	10,416	0
083	Speech Pathology			14,407	2,599	14,492	2,831	34,329	8,041	4,493	158	378	3,011	0
085	Pharmacy			0	6,815	91,948	7,422	106,185	24,871	13,897	489	1,170	9,314	0
090	Laboratory			0	0	23,989	0	23,989	5,619	3,140	110	264	2,104	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			7,804	0	12,157	0	19,961	4,675	2,612	92	220	1,751	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,048,650	740,741	695,248	255,080	4,739,719	1,110,130	620,325	21,818	52,244	415,743	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	4,565	11,207	4,971	20,743	4,858	2,715	95	229	1,819	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,224,986		\$ 3,221,321	\$ 759,126	\$ 974,549	\$ 275,103	\$ 5,230,099	\$ 1,224,986					
	Total Administrative Costs							\$ 1,224,986		\$ 684,505	\$ 24,075	\$ 57,649	\$ 458,757	\$ -
	Unit Cost Multiplier							0.23421849						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 57,869	\$ 24,999	\$ 21,645	\$ 104,513							
	TOTAL FACILITY COSTS							\$ 6,559,598						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

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)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	769									
010	Housekeeping	145	145								
060	Laundry and Linen	365	365	365							
065	Dietary	1,094	1,094	1,094							
155	Social Services	91	91	91							
160	Activities	380	380	380							
165	Administration	1,254	1,254	1,254							
166	Medical Records										
170	Inservice Education - Nursing	179	179	179							
	ANCILLARY SERVICES										
075	Patient Supplies									19,877	19,877
077	Specialized Support Surfaces									0	0
080	Physical Therapy	224	224	224						146,552	146,552
081	Respiratory Therapy									0	0
082	Occupational Therapy	54	54	54						118,744	118,744
083	Speech Pathology	164	164	164						34,329	34,329
085	Pharmacy	430	430	430						106,185	106,185
090	Laboratory									23,989	23,989
095	Home Health Services									0	0
100	Other Ancillary Services									19,961	19,961
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,669	12,669	12,669	335,920	100,776	3,096,101	3,096,101	3,096,101	4,739,719	4,739,719
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	288	288	288						20,743	20,743
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,106	17,337	17,192	335,920	100,776	3,096,101	3,096,101	3,096,101	5,230,099	5,230,099
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 55,424 0.017901225	\$ 124,389 0.040176015			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 138,765 8.00397993	\$ 134,886 7.84583394	\$ 67,103 0.19975941	\$ 396,054 3.93003985	\$ 1,442 0.00046586	\$ 6,023 0.00194533	\$ 69,317 0.02238852	\$ 19,876 0.00380025	\$ 37,993 0.00726430
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 165,502 9.54617293	\$ 23,141 1.34604439	\$ 18,292 0.05445243	\$ 299,150 2.96846557	\$ 2,049 0.00066186	\$ 8,550 0.00276155	\$ 1,950 0.00062973	\$ 13,659 0.00261158	\$ 11,340 0.00216822
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 296,748 16.38948415	\$ 12,604 0.72697199	\$ 2,482 0.14436285	\$ 6,300 0.01875506	\$ 18,883 0.18737930	\$ 1,571 0.00050733	\$ 6,559 0.00211851	\$ 3,090 0.00099793	\$ 21,645 0.00413856	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

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	\$ 114,614	\$ 0	\$ 114,614	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,151	0	24,151	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	165,502	0	165,502	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 304,267	\$ 0	\$ 304,267	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 107,122	\$ 0	\$ 107,122	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,603	0	26,603	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,757	0	21,757	(Sch 4)
010		Housekeeping - Total	6300	\$ 155,482	\$ 0	\$ 155,482	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 35,761	\$ 0	\$ 35,761	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	52,156	0	52,156	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	27,871	0	27,871	(Sch 5)
040		Property Taxes	7300	20,373	0	20,373	(Sch 5)
045		Property Insurance	7400	11,817	0	11,817	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	160,587	0	160,587	(Sch 6)
055		Interest - Other	7600	\$ 116,960	\$ 0	\$ 116,960	(Sch 6)
057		Subtotal 005 - 055		\$ 885,274	\$ 0	\$ 885,274	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 47,314	\$ 0	\$ 47,314	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,004	0	14,004	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,316	0	14,316	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,634	\$ 0	\$ 75,634	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 289,327	\$ 0	\$ 289,327	(Sch 3)
065	.20-.39	Fringe Benefits	6500	89,387	0	89,387	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	287,234	0	287,234	(Sch 4)
065		Dietary - Total	6500	\$ 665,948	\$ 0	\$ 665,948	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	19,877	0	19,877	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,877	\$ 0	\$ 19,877	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	80,283	0	80,283	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	56,412	0	56,412	(Sch 4)
080		Physical Therapy - Total	8200	\$ 136,695	\$ 0	\$ 136,695	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	70,177	0	70,177	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	46,191	0	46,191	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 116,368	\$ 0	\$ 116,368	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	14,407	0	14,407	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	12,706	0	12,706	(Sch 4)
083		Speech Pathology - Total	8280	\$ 27,113	\$ 0	\$ 27,113	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	87,264	0	87,264	(Sch 4)
085		Pharmacy - Total	8300	\$ 87,264	\$ 0	\$ 87,264	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	23,989	0	23,989	(Sch 4)
090		Laboratory - Total	8400	\$ 23,989	\$ 0	\$ 23,989	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 6,572	\$ 0	\$ 6,572	(Sch 2)
100	.20-.39	Fringe Benefits	8900	1,232	0	1,232	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	12,157	0	12,157	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,961	\$ 0	\$ 19,961	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 431,267	\$ 0	\$ 431,267	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,290,442	\$ 0	\$ 2,290,442	(Sch 2)
105	.20-.39	Fringe Benefits	6110	578,395	0	578,395	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	227,264	0	227,264	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,096,101	\$ 0	\$ 3,096,101	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	8,070	0	8,070 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,070	\$ 0	\$ 8,070
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,104,171	\$ 0	\$ 3,104,171
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 44,336	\$ 0	\$ 44,336 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,088	0	11,088 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,058	0	1,058 (Sch 4)
155		Social Services - Total	6600	\$ 56,482	\$ 0	\$ 56,482

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FOLSOM CONVALESCENT HOSPITAL

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

Provider NPI:
1679505572

OSHPD Facility Number:
206340877

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	\$ 98,557	\$ 0	\$ 98,557	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,832	0	25,832	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,411	0	4,411	(Sch 4)
160		Activities - Total	6700	\$ 128,800	\$ 0	\$ 128,800	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 291,859	\$ 0	\$ 291,859	(Sch 6)
165	.20-.39	Fringe Benefits	6900	108,803	0	108,803	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	155,066	0	155,066	(Sch 6)
165		Administration - Total	6900	\$ 555,728	\$ 0	\$ 555,728	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 31,542	\$ 0	\$ 31,542	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,451	0	6,451	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,340	0	11,340	(Sch 4)
166		Medical Records - Total	6900	\$ 49,333	\$ 0	\$ 49,333	
167		CDPH Licensing Fees	6900	\$ 24,075	\$ 0	\$ 24,075	(Sch 6)
168		Professional Liability Insurance	6900	\$ 57,649	\$ 0	\$ 57,649	(Sch 6)
169		Quality Assurance Fees	6900	\$ 458,757	\$ 0	\$ 458,757	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,968	\$ 0	\$ 57,968	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,512	0	8,512	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 66,480	\$ 0	\$ 66,480	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,397,304	\$ 0	\$ 1,397,304	
200		Total		\$ 6,559,598	\$ 0	\$ 6,559,598	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
FOLSOM CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679505572		1
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
1	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 July 1, 2013 Report Date: July 16, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	22,732	740	23,472

Provider Name							Fiscal Period			Provider NPI		Adjustments
FOLSOM CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1679505572		1
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>												
2	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. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$0	