

**REPORT
ON THE
RATE SETTING AUDIT
FILLMORE CONVALESCENT CENTER
FILLMORE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1912997016
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Ruth Kadomiya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 22, 2013

Eduardo Gonzalez, Administrator
Fillmore Convalescent Center
118 B. Street
Fillmore, California 93015

FILLMORE CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1912997016
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

Eduardo Gonzalez
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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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

cc: Tiffany Karlin
Partner and Director of Health Care Services
Accurate Business Results
4541 E. Anaheim Street
Long Beach, California 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FILLMORE CONVALESCENT CENTER

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

Provider NPI:
1912997016

OSHPD Facility No.:
206560547

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	\$ 2,559,832	\$ 80.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 657,119	\$ 20.54
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 554,965	\$ 17.35
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 412,915	\$ 12.91
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,375	\$ 0.82
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 78,874	\$ 2.47
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 375,144	\$ 11.73
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 654,578	\$ 20.46
11	Cost of Routine Service/Audited Total Costs	\$ 5,674,206	\$ 5,319,801	\$ 166.30
12	Total Patient Days (Adj)	31,989	31,989	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 177.38	\$ 166.30	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	25,812	12,167	
16	Medi-Cal Managed Care Days (Adj 8)		12,994	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
FILLMORE CONVALESCENT CENTER

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

Provider NPI:
1912997016

OSHPD Facility No.:
206560547

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
FILLMORE CONVALESCENT CENTER

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

Provider NPI:
1912997016

OSHPD Facility No.:
206560547

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	\$ 65,783	\$ 65,783		
160	Activities	103,944		\$ 103,944	
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	44,825	0	0	44,825
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	30,516	0	0	30,516
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,390,105	65,783	103,944	2,559,832 *
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	\$ 2,635,173	\$ 65,783	\$ 103,944	\$ 2,635,173

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
FILLMORE CONVALESCENT CENTER

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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	\$ 105,819	\$ 105,819										
010	Housekeeping	145,731	199	\$ 145,930									
060	Laundry and Linen	59,112	3,864	5,338	\$ 68,314								
065	Dietary	257,248	10,615	14,667	0	\$ 282,530							
155	Social Services	N/A	783	1,082	0	0	\$ 1,865						
160	Activities	N/A	454	627	0	0	0	\$ 1,081					
165	Administration	N/A	8,006	11,061	0	0	0	0		\$ 19,066	\$ 19,066		
166	Medical Records	70,284	999	1,380	0	0	0	0		72,662		\$ 72,662	
170	Inservice Education - Nursing	63,004	0	0	0	0	0	0	\$ 63,004				
ANCILLARY SERVICES													
075	Patient Supplies		2,008	2,775	0	0	0	0	0	4,783	316	1,203	\$ 6,302
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		7,200	9,948	0	0	0	0	0	17,147	917	3,493	21,558
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		3,092	4,272	0	0	0	0	0	7,364	252	961	8,577
083	Speech Pathology		919	1,270	0	0	0	0	0	2,189	41	157	2,388
085	Pharmacy		590	815	0	0	0	0	0	1,405	346	1,318	3,069
090	Laboratory		0	0	0	0	0	0	0	0	45	171	215
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	26	98	124
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		66,376	91,708	68,314	282,530	1,865	1,081	63,004	574,877	17,094	65,147	657,119
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		715	988	0	0	0	0	0	1,703	30	114	1,846
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 701,198	\$ 105,819	\$ 145,930	\$ 68,314	\$ 282,530	\$ 1,865	\$ 1,081	\$ 63,004	\$ 609,470	\$ 19,066	\$ 72,662	\$ 701,198

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
FILLMORE CONVALESCENT CENTER

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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	\$ 201,287	\$ 201,287										
010	Housekeeping	24,451	378	\$ 24,829									
060	Laundry and Linen	63,326	7,350	908	\$ 71,584								
065	Dietary	236,112	20,192	2,495	0	\$ 258,800							
155	Social Services	3,190	1,489	184	0	0	\$ 4,863						
160	Activities	1,222	863	107	0	0	0	\$ 2,192					
165	Administration	N/A	15,228	1,882	0	0	0	0		\$ 17,110	\$ 17,110		
166	Medical Records	2,751	1,899	235	0	0	0	0		4,885		\$ 4,885	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	56,449	3,820	472	0	0	0	0	0	60,742	283	81	\$ 61,106
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	106,623	13,695	1,693	0	0	0	0	0	122,011	823	235	123,068
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	1,010	5,882	727	0	0	0	0	0	7,619	226	65	7,909
083	Speech Pathology	1,414	1,748	216	0	0	0	0	0	3,378	37	11	3,426
085	Pharmacy	76,479	1,122	139	0	0	0	0	0	77,740	310	89	78,139
090	Laboratory	10,593	0	0	0	0	0	0	0	10,593	40	11	10,645
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	6,089	0	0	0	0	0	0	0	6,089	23	7	6,119
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	55,943	126,259	15,603	71,584	258,800	4,863	2,192	0	535,244	15,340	4,380	554,965 *
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	562	1,360	168	0	0	0	0	0	2,090	27	8	2,124
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 847,501	\$ 201,287	\$ 24,829	\$ 71,584	\$ 258,800	\$ 4,863	\$ 2,192	\$ -	\$ 825,506	\$ 17,110	\$ 4,885	\$ 847,501

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FILLMORE CONVALESCENT CENTER

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

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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)	\$ 483,696	100%							
	Property Tax (line 40)	0	0%	\$ 483,696						
005	Plant Operations and Maintenance			9,484	\$ 9,484					
010	Housekeeping			890	18	\$ 908				
060	Laundry and Linen			17,315	346	33	\$ 17,694			
065	Dietary			47,571	951	91	0	\$ 48,614		
155	Social Services			3,509	70	7	0	0	\$ 3,586	
160	Activities			2,034	41	4	0	0	0	\$ 2,079
165	Administration			35,875	717	69	0	0	0	0
166	Medical Records			4,475	89	9	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,001	180	17	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			32,265	645	62	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,857	277	27	0	0	0	0
083	Speech Pathology			4,119	82	8	0	0	0	0
085	Pharmacy			2,644	53	5	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			297,454	5,949	570	17,694	48,614	3,586	2,079
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,204	64	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 483,696	100%	\$ 483,696	\$ 9,484	\$ 908	\$ 17,694	\$ 48,614	\$ 3,586	\$ 2,079

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FILLMORE CONVALESCENT CENTER

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

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 483,696	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 36,662	\$ 36,662				
166	Medical Records				4,573		\$ 4,573			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,198	607	76	\$ 9,881	\$ 9,881	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	32,972	1,763	220	34,955	34,955	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	14,161	485	60	14,706	14,706	0
083	Speech Pathology			0	4,209	79	10	4,299	4,299	0
085	Pharmacy			0	2,702	665	83	3,450	3,450	0
090	Laboratory			0	0	86	11	97	97	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49	6	56	56	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			0	375,945	32,870	4,100	412,915	412,915	0*
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	3,274	57	7	3,338	3,338	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 483,696	100%	\$ -	\$ 442,461	\$ 36,662	\$ 4,573	\$ 483,696	\$ 483,696	\$ -

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
FILLMORE CONVALESCENT CENTER

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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. 7% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 653												
055	Interest - Other	5,904												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	723,529												
	Total Costs Allocable as Administration	730,086	58%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	87,972	7%											
169	Quality Assurance Fees	418,418	33%											
174	Caregiver Training	0	0%											
	Total	1,265,893	100%						\$ 1,265,893					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,783	\$ 60,742	\$ 9,198	\$ 74,723	20,962	\$ 12,089	\$ 487	\$ 1,457	\$ 6,928	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			44,825	17,147	122,011	32,972	216,956	60,861	35,101	1,414	4,229	20,117	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			30,516	7,364	7,619	14,161	59,660	16,736	9,652	389	1,163	5,532	0
083	Speech Pathology			0	2,189	3,378	4,209	9,777	2,743	1,582	64	191	907	0
085	Pharmacy			0	1,405	77,740	2,702	81,848	22,960	13,242	534	1,596	7,589	0
090	Laboratory			0	0	10,593	0	10,593	2,972	1,714	69	207	982	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6,089	0	6,089	1,708	985	40	119	565	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			2,559,832	574,877	535,244	375,945	4,045,899	1,134,970	654,578	26,375	78,874	375,144	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	1,703	2,090	3,274	7,066	1,982	1,143	46	138	655	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,265,893		\$ 2,635,173	\$ 609,470	\$ 825,506	\$ 442,461	\$ 4,512,610	\$ 1,265,893					
	Total Administrative Costs							\$ 1,265,893		\$ 730,086	\$ 29,417	\$ 87,972	\$ 418,418	\$ -
	Unit Cost Multiplier							0.28052348						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 91,728	\$ 21,995	\$ 41,235	\$ 154,958							
	TOTAL FACILITY COSTS							\$ 5,933,461						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
FILLMORE CONVALESCENT CENTER

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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 Svcs (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	373									
010	Housekeeping	35	35								
060	Laundry and Linen	681	681	681							
065	Dietary	1,871	1,871	1,871							
155	Social Services	138	138	138							
160	Activities	80	80	80							
165	Administration	1,411	1,411	1,411							
166	Medical Records	176	176	176							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	354	354	354						74,723	74,723
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,269	1,269	1,269						216,956	216,956
081	Respiratory Therapy									0	0
082	Occupational Therapy	545	545	545						59,660	59,660
083	Speech Pathology	162	162	162						9,777	9,777
085	Pharmacy	104	104	104						81,848	81,848
090	Laboratory									10,593	10,593
095	Home Health Services									0	0
100	Other Ancillary Services									6,089	6,089
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,699	11,699	11,699	157,315	94,389	2,446,048	2,446,048	2,446,048	4,045,899	4,045,899
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	126	126	126						7,066	7,066
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,024	18,651	18,616	157,315	94,389	2,446,048	2,446,048	2,446,048	4,512,610	4,512,610
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 65,783 0.026893585	\$ 103,944 0.042494669			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 105,819 5.67363680	\$ 145,930 7.83893303	\$ 68,314 0.43425014	\$ 282,530 2.99325153	\$ 1,865 0.00076235	\$ 1,081 0.00044194	\$ 63,004 0.02575747	\$ 19,066 0.00422510	\$ 72,662 0.01610204
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 201,287 10.79228996	\$ 24,829 1.33373067	\$ 71,584 0.45503493	\$ 258,800 2.74184264	\$ 4,863 0.00198827	\$ 2,192 0.00089617	\$ - 0.00000000	\$ 17,110 0.00379156	\$ 4,885 0.00108256
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 483,696 25.42556770	\$ 9,484 0.50848409	\$ 908 0.04875869	\$ 17,694 0.11247684	\$ 48,614 0.51503712	\$ 3,586 0.00146589	\$ 2,079 0.00084979	\$ - 0.00000000	\$ 36,662 0.00812429	\$ 4,573 0.00101338

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FILLMORE CONVALESCENT CENTER

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

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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	\$ 79,804	\$ 0	\$ 79,804	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,015	0	26,015	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	201,287	0	201,287	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 307,106	\$ 0	\$ 307,106	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 119,449	\$ 0	\$ 119,449	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,282	0	26,282	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,451	0	24,451	(Sch 4)
010		Housekeeping - Total	6300	\$ 170,182	\$ 0	\$ 170,182	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	483,696	0	483,696	(Sch 5)
040		Property Taxes	7300	12,449	(12,449)	0	(Sch 5)
045		Property Insurance	7400	653	0	653	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 5,904	\$ 0	\$ 5,904	(Sch 6)
057		Subtotal 005 - 055		\$ 979,990	\$ (12,449)	\$ 967,541	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 44,948	\$ 0	\$ 44,948	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,164	0	14,164	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	63,326	0	63,326	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 122,438	\$ 0	\$ 122,438	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 193,325	\$ 0	\$ 193,325	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,923	0	63,923	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	236,112	0	236,112	(Sch 4)
065		Dietary - Total	6500	\$ 493,360	\$ 0	\$ 493,360	
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	56,449	0	56,449	(Sch 4)
075		Patient Supplies - Total	8100	\$ 56,449	\$ 0	\$ 56,449	
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:
FILLMORE CONVALESCENT CENTER

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

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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	\$ 36,382	\$ 0	\$ 36,382	(Sch 2)
080	.20-.39	Fringe Benefits	8200	8,443	0	8,443	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	106,623	0	106,623	(Sch 4)
080		Physical Therapy - Total	8200	\$ 151,448	\$ 0	\$ 151,448	
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	\$ 24,768	\$ 0	\$ 24,768	(Sch 2)
082	.20-.39	Fringe Benefits	8250	5,748	0	5,748	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,010	0	1,010	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 31,526	\$ 0	\$ 31,526	
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	1,414	0	1,414	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,414	\$ 0	\$ 1,414	
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	76,479	0	76,479	(Sch 4)
085		Pharmacy - Total	8300	\$ 76,479	\$ 0	\$ 76,479	
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	10,593	0	10,593	(Sch 4)
090		Laboratory - Total	8400	\$ 10,593	\$ 0	\$ 10,593	
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	6,089	0	6,089	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 6,089	\$ 0	\$ 6,089	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

FILLMORE CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1912997016

OSHPD Facility Number:

206560547

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		\$ 333,998	\$ 0	\$ 333,998	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,815,279	\$ 0	\$ 1,815,279	(Sch 2)
105	.20-.39	Fringe Benefits	6110	574,826	0	574,826	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	55,943	0	55,943	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,446,048	\$ 0	\$ 2,446,048	
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:
FILLMORE CONVALESCENT CENTER

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

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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	562	0	562 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 562	\$ 0	\$ 562
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		Subtotal 105 - 145		\$ 2,446,610	\$ 0	\$ 2,446,610
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 47,674	\$ 0	\$ 47,674 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,109	0	18,109 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,190	0	3,190 (Sch 4)
155		Social Services - Total	6600	\$ 68,973	\$ 0	\$ 68,973

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FILLMORE CONVALESCENT CENTER

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

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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	\$ 73,562	\$ 0	\$ 73,562	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,382	0	30,382	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,222	0	1,222	(Sch 4)
160		Activities - Total	6700	\$ 105,166	\$ 0	\$ 105,166	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 411,987	\$ 0	\$ 411,987	(Sch 6)
165	.20-.39	Fringe Benefits	6900	108,035	0	108,035	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	584,124	(380,617)	203,507	(Sch 6)
165		Administration - Total	6900	\$ 1,104,146	\$ (380,617)	\$ 723,529	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 52,035	\$ 0	\$ 52,035	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,249	0	18,249	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	71	2,680	2,751	(Sch 4)
166		Medical Records - Total	6900	\$ 70,355	\$ 2,680	\$ 73,035	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 144,323	\$ (56,351)	\$ 87,972	(Sch 6)
169		Quality Assurance Fees	6900	\$ 418,418	\$ 0	\$ 418,418	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,057	\$ 0	\$ 47,057	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,947	0	15,947	(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	\$ 63,004	\$ 0	\$ 63,004	
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		\$ 2,003,802	\$ (434,288)	\$ 1,569,514	
200		Total		\$ 6,380,198	\$ (446,737)	\$ 5,933,461	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 85,675	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
FILLMORE CONVALESCENT CENTER

Provider NPI:
1912997016

OSHPD Facility Number:
206560547

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 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	(12,449)			(12,449)				
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
FILLMORE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1912997016		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304		\$0	\$85,675	\$85,675	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
FILLMORE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912997016	8		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	\$71	\$2,680	\$2,751	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	584,124	(2,680)	581,444 *	
							To reclassify Medical Records consultant expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$581,444	\$56,351	\$637,795 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	144,323	(56,351)	87,972	
							To reclassify general liability insurance and penalties expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
							CCR, Title 22, Sections 52000(b) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
FILLMORE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912997016		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
4	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property taxes expense due to the lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$12,449	(\$12,449)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$637,795	
5							To eliminate legal expense due to the lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(\$163,766)	
6							To eliminate collection expense due to the lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		<u>(270,522)</u> <u>(\$434,288)</u>	\$203,507

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
FILLMORE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912997016		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
7	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through January 15, 2013 Report Date: January 15, 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	25,812	(13,645)	12,167
8	Not Reported			1	16		Skilled Nursing Care - Medi-Cal Managed Care Days To include Medi-Cal managed care days to agree with the provider's census report after the application of an error factor. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	0	12,994	12,994