

**REPORT
ON THE
RATE SETTING AUDIT**

**MARK TWAIN CONVALESCENT HOSPITAL
SAN ANDREAS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1215921242**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 16, 2013

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

MARK TWAIN CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1215921242
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$9,780, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

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

Provider NPI:
1215921242

OSHPD Facility No.:
206051802

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	\$ 3,125,740	\$ 96.08
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 776,080	\$ 23.85
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 669,362	\$ 20.57
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 400,468	\$ 12.31
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 46,472	\$ 1.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,231	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 21,504	\$ 0.66
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 32,921	\$ 1.01
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 326,500	\$ 10.04
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 620,619	\$ 19.08
11	Cost of Routine Service/Audited Total Costs	\$ 6,378,675.00	\$ 6,036,897	\$ 185.56
12	Total Patient Days (Adj)	32,534	32,534	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 196.06	\$ 185.56	
14	Overpayments (Adj 25-28)	\$ 0	\$ (9,780)	
15	Medi-Cal Days (Adj 24)	17,146	17,097	
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:
MARK TWAIN CONVALESCENT HOSPITAL

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

Provider NPI:
1215921242

OSHPD Facility No.:
206051802

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:
MARK TWAIN CONVALESCENT HOSPITAL

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

Provider NPI:
1215921242

OSHPD Facility No.:
206051802

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	\$ 52,422	\$ 52,422		
160	Activities	108,657		\$ 108,657	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	34,978	0	0	34,978
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,964,661	52,422	108,657	3,125,740 *
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	\$ 3,160,718	\$ 52,422	\$ 108,657	\$ 3,160,718

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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	\$ 56,222	\$ 56,222										
010	Housekeeping	151,189	1,390	\$ 152,579									
060	Laundry and Linen	98,859	2,730	7,596	\$ 109,184								
065	Dietary	367,017	6,419	17,861	0	\$ 391,297							
155	Social Services	N/A	322	897	0	0	\$ 1,219						
160	Activities	N/A	2,664	7,413	0	0	0	\$ 10,078					
165	Administration	N/A	1,979	5,508	0	0	0	0		\$ 7,487	\$ 7,487		
166	Medical Records	50,164	720	2,004	0	0	0	0		52,888		\$ 52,888	
170	Inservice Education - Nursing	85,675	0	0	0	0	0	0	\$ 85,675				
ANCILLARY SERVICES													
075	Patient Supplies		876	2,438	0	0	0	0	0	3,315	97	687	\$ 4,099
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	82	582	665
080	Physical Therapy		1,007	2,803	2,806	0	0	0	0	6,616	580	4,096	11,292
081	Respiratory Therapy		0	0	0	0	0	0	0	0	90	638	728
082	Occupational Therapy		521	1,450	0	0	0	0	0	1,972	479	3,382	5,832
083	Speech Pathology		141	392	0	0	0	0	0	533	139	981	1,653
085	Pharmacy		0	0	0	0	0	0	0	0	384	2,712	3,096
090	Laboratory		0	0	0	0	0	0	0	0	18	126	144
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	30	215	246
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		36,606	101,862	104,511	391,297	1,219	10,078	85,675	731,247	5,560	39,274	776,080
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		846	2,354	1,868	0	0	0	0	5,068	28	195	5,290
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 809,126	\$ 56,222	\$ 152,579	\$ 109,184	\$ 391,297	\$ 1,219	\$ 10,078	\$ 85,675	\$ 748,751	\$ 7,487	\$ 52,888	\$ 809,126

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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	\$ 249,748	\$ 249,748										
010	Housekeeping	30,949	6,175	\$ 37,124									
060	Laundry and Linen	27,668	12,126	1,848	\$ 41,642								
065	Dietary	242,287	28,513	4,346	0	\$ 275,146							
155	Social Services	7,211	1,432	218	0	0	\$ 8,861						
160	Activities	21,385	11,835	1,804	0	0	0	\$ 35,023					
165	Administration	N/A	8,792	1,340	0	0	0	0		\$ 10,132	\$ 10,132		
166	Medical Records	3,503	3,199	488	0	0	0	0		7,190		\$ 7,190	
170	Inservice Education - Nursing	1,791	0	0	0	0	0	0	\$ 1,791				
ANCILLARY SERVICES													
075	Patient Supplies	35,972	3,893	593	0	0	0	0	0	40,458	132	93	\$ 40,683
077	Specialized Support Surfaces	73,288	0	0	0	0	0	0	0	73,288	112	79	73,479
080	Physical Therapy	493,176	4,474	682	1,070	0	0	0	0	499,402	785	557	500,744
081	Respiratory Therapy	80,307	0	0	0	0	0	0	0	80,307	122	87	80,516
082	Occupational Therapy	416,372	2,315	353	0	0	0	0	0	419,040	648	460	420,148
083	Speech Pathology	120,940	626	95	0	0	0	0	0	121,662	188	133	121,983
085	Pharmacy	341,369	0	0	0	0	0	0	0	341,369	520	369	342,257
090	Laboratory	15,855	0	0	0	0	0	0	0	15,855	24	17	15,896
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	27,092	0	0	0	0	0	0	0	27,092	41	29	27,163
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	108,425	162,610	24,784	39,859	275,146	8,861	35,023	1,791	656,499	7,524	5,339	669,362 *
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	6,488	3,758	573	712	0	0	0	0	11,532	37	26	11,595
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,303,826	\$ 249,748	\$ 37,124	\$ 41,642	\$ 275,146	\$ 8,861	\$ 35,023	\$ 1,791	\$ 2,286,504	\$ 10,132	\$ 7,190	\$ 2,303,826

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

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

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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)	\$ 433,718	90%							
	Property Tax (line 40)	50,331	10%	\$ 484,049						
005	Plant Operations and Maintenance			11,823	\$ 11,823					
010	Housekeeping			11,675	292	\$ 11,967				
060	Laundry and Linen			22,927	574	596	\$ 24,097			
065	Dietary			53,912	1,350	1,401	0	\$ 56,663		
155	Social Services			2,707	68	70	0	0	\$ 2,845	
160	Activities			22,377	560	581	0	0	0	\$ 23,519
165	Administration			16,624	416	432	0	0	0	0
166	Medical Records			6,049	151	157	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			7,360	184	191	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,460	212	220	619	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,378	110	114	0	0	0	0
083	Speech Pathology			1,184	30	31	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			307,464	7,698	7,989	23,065	56,663	2,845	23,519
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			7,107	178	185	412	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 484,049	100%	\$ 484,049	\$ 11,823	\$ 11,967	\$ 24,097	\$ 56,663	\$ 2,845	\$ 23,519

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

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

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 433,718	90%							
	Property Tax (line 40)	50,331	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,472	\$ 17,472				
166	Medical Records				6,358		\$ 6,358			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,736	227	83	\$ 8,046	\$ 7,209	\$ 837
077	Specialized Support Surfaces			0	0	192	70	262	235	27
080	Physical Therapy			0	9,511	1,353	492	11,357	10,176	1,181
081	Respiratory Therapy			0	0	211	77	288	258	30
082	Occupational Therapy			0	4,602	1,117	407	6,125	5,488	637
083	Speech Pathology			0	1,245	324	118	1,687	1,511	175
085	Pharmacy			0	0	896	326	1,222	1,095	127
090	Laboratory			0	0	42	15	57	51	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	71	26	97	87	10
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	429,244	12,975	4,721	446,940	400,468	46,472
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	7,881	64	23	7,969	7,140	829
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 484,049	100%	\$ -	\$ 460,219	\$ 17,472	\$ 6,358	\$ 484,049	\$ 433,718	\$ 50,331

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 3% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 13,963												
055	Interest - Other	776												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	821,025												
	Total Costs Allocable as Administration	835,764	61%											
167	CDPH Licensing Fees	23,205	2%											
168	Professional Liability Insurance	28,959	2%											
169	Quality Assurance Fees	439,686	32%											
174	Caregiver Training	44,333	3%											
	Total	1,371,947	100%						\$ 1,371,947					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 34,978	\$ 3,315	\$ 40,458	\$ 7,736	\$ 86,487	17,826	\$ 10,859	\$ 302	\$ 376	\$ 5,713	\$ 576
077	Specialized Support Surfaces			0	0	73,288	0	73,288	15,106	9,202	255	319	4,841	488
080	Physical Therapy			0	6,616	499,402	9,511	515,529	106,259	64,731	1,797	2,243	34,054	3,434
081	Respiratory Therapy			0	0	80,307	0	80,307	16,553	10,083	280	349	5,305	535
082	Occupational Therapy			0	1,972	419,040	4,602	425,614	87,726	53,441	1,484	1,852	28,115	2,835
083	Speech Pathology			0	533	121,662	1,245	123,440	25,443	15,499	430	537	8,154	822
085	Pharmacy			0	0	341,369	0	341,369	70,362	42,863	1,190	1,485	22,550	2,274
090	Laboratory			0	0	15,855	0	15,855	3,268	1,991	55	69	1,047	106
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27,092	0	27,092	5,584	3,402	94	118	1,790	180
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			3,125,740	731,247	656,499	429,244	4,942,730	1,018,775	620,619	17,231	21,504	326,500	32,921
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	5,068	11,532	7,881	24,481	5,046	3,074	85	107	1,617	163
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,371,947		\$ 3,160,718	\$ 748,751	\$ 2,286,504	\$ 460,219	\$ 6,656,192	\$ 1,371,947					
	Total Administrative Costs							\$ 1,371,947		\$ 835,764	\$ 23,205	\$ 28,959	\$ 439,686	\$ 44,333
	Unit Cost Multiplier							0.20611590						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 60,375	\$ 17,322	\$ 23,830	\$ 101,527							
	TOTAL FACILITY COSTS							\$ 8,129,666						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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 23)	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	559									
010	Housekeeping	552	552								
060	Laundry and Linen	1,084	1,084	1,084							
065	Dietary	2,549	2,549	2,549							
155	Social Services	128	128	128							
160	Activities	1,058	1,058	1,058							
165	Administration	786	786	786							
166	Medical Records	286	286	286							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	348	348	348						86,487	86,487
077	Specialized Support Surfaces									73,288	73,288
080	Physical Therapy	400	400	400	1,672					515,529	515,529
081	Respiratory Therapy									80,307	80,307
082	Occupational Therapy	207	207	207						425,614	425,614
083	Speech Pathology	56	56	56						123,440	123,440
085	Pharmacy									341,369	341,369
090	Laboratory									15,855	15,855
095	Home Health Services									0	0
100	Other Ancillary Services									27,092	27,092
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,537	14,537	14,537	62,283	97,602	3,073,086	3,073,086	3,073,086	4,942,730	4,942,730
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	336	336	336	1,113					24,481	24,481
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,886	22,327	21,775	65,068	97,602	3,073,086	3,073,086	3,073,086	6,656,192	6,656,192
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 52,422	\$ 108,657			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017058423	0.035357618			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 56,222	\$ 152,579	\$ 109,184	\$ 391,297	\$ 1,219	\$ 10,078	\$ 85,675	\$ 7,487	\$ 52,888
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.51811708	7.00707236	1.67800309	4.00910543	0.00039674	0.00327933	0.02787914	0.00112479	0.00794572
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 249,748	\$ 37,124	\$ 41,642	\$ 275,146	\$ 8,861	\$ 35,023	\$ 1,791	\$ 10,132	\$ 7,190
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.18591840	1.70487380	0.63997078	2.81905729	0.00288343	0.01139684	0.00058280	0.00152222	0.00108016
	TOTAL CAPITAL COSTS - SCH. 5	\$ 484,049	\$ 11,823	\$ 11,967	\$ 24,097	\$ 56,663	\$ 2,845	\$ 23,519	\$ -	\$ 17,472	\$ 6,358
	UNIT COST MULTIPLIER (CAPITAL COSTS)	21.15044132	0.52954256	0.54959133	0.37033349	0.58055355	0.00092591	0.00765318	0.00000000	0.00262499	0.00095515

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

MARK TWAIN CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1215921242

OSHPD Facility Number:

206051802

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	\$ 43,882	\$ (73)	\$ 43,809	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,881	(468)	12,413	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	253,085	(3,337)	249,748	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 309,848	\$ (3,878)	\$ 305,970	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	151,189	0	151,189	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,949	0	30,949	(Sch 4)
010		Housekeeping - Total	6300	\$ 182,138	\$ 0	\$ 182,138	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 130,595	\$ 0	\$ 130,595	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,287	0	3,287	(Sch 5)
025		Depreciation: Equipment	7140	47,268	0	47,268	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	10,237	0	10,237	(Sch 5)
035		Leases and Rentals	7200	12,615	4,950	17,565	(Sch 5)
040		Property Taxes	7300	50,331	0	50,331	(Sch 5)
045		Property Insurance	7400	13,963	0	13,963	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	224,766	0	224,766	(Sch 6)
055		Interest - Other	7600	\$ 1,012	\$ (236)	\$ 776	(Sch 6)
057		Subtotal 005 - 055		\$ 986,060	\$ 836	\$ 986,896	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	98,859	0	98,859	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,668	0	27,668	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 126,527	\$ 0	\$ 126,527	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 290,678	\$ (5,202)	\$ 285,476	(Sch 3)
065	.20-.39	Fringe Benefits	6500	90,090	(8,549)	81,541	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	243,900	(1,613)	242,287	(Sch 4)
065		Dietary - Total	6500	\$ 624,668	\$ (15,364)	\$ 609,304	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 27,486	\$ 0	\$ 27,486	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,690	802	7,492	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,972	0	35,972	(Sch 4)
075		Patient Supplies - Total	8100	\$ 70,148	\$ 802	\$ 70,950	
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	73,288	0	73,288	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 73,288	\$ 0	\$ 73,288	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

MARK TWAIN CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1215921242

OSHPD Facility Number:

206051802

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	493,176	0	493,176	(Sch 4)
080		Physical Therapy - Total	8200	\$ 493,176	\$ 0	\$ 493,176	
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	80,307	0	80,307	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 80,307	\$ 0	\$ 80,307	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	416,372	0	416,372	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 416,372	\$ 0	\$ 416,372	
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	120,940	0	120,940	(Sch 4)
083		Speech Pathology - Total	8280	\$ 120,940	\$ 0	\$ 120,940	
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	341,369	0	341,369	(Sch 4)
085		Pharmacy - Total	8300	\$ 341,369	\$ 0	\$ 341,369	
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	15,855	0	15,855	(Sch 4)
090		Laboratory - Total	8400	\$ 15,855	\$ 0	\$ 15,855	
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	27,092	0	27,092	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 27,092	\$ 0	\$ 27,092	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

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

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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		\$ 1,638,547	\$ 802	\$ 1,639,349	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,310,865	\$ (44,904)	\$ 2,265,961	(Sch 2)
105	.20-.39	Fringe Benefits	6110	836,275	(137,575)	698,700	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	108,889	(464)	108,425	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,256,029	\$ (182,943)	\$ 3,073,086	
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:
MARK TWAIN CONVALESCENT HOSPITAL

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

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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	6,488	0	6,488 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,488	\$ 0	\$ 6,488
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		\$ 3,262,517	\$ (182,943)	\$ 3,079,574
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 39,260	\$ 0	\$ 39,260 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,671	(509)	13,162 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	7,211	0	7,211 (Sch 4)
155		Social Services - Total	6600	\$ 60,142	\$ (509)	\$ 59,633

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

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

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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	\$ 84,049	\$ 0	\$ 84,049	(Sch 2)
160	.20-.39	Fringe Benefits	6700	35,995	(11,387)	24,608	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	21,385	0	21,385	(Sch 4)
160		Activities - Total	6700	\$ 141,429	\$ (11,387)	\$ 130,042	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 222,984	\$ 39,024	\$ 262,008	(Sch 6)
165	.20-.39	Fringe Benefits	6900	94,549	(12,200)	82,349	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	571,429	(94,761)	476,668	(Sch 6)
165		Administration - Total	6900	\$ 888,962	\$ (67,937)	\$ 821,025	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,120	\$ 0	\$ 39,120	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,261	(217)	11,044	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,503	0	3,503	(Sch 4)
166		Medical Records - Total	6900	\$ 53,884	\$ (217)	\$ 53,667	
167		CDPH Licensing Fees	6900	\$ 23,205	\$ 0	\$ 23,205	(Sch 6)
168		Professional Liability Insurance	6900	\$ 114,412	\$ (85,453)	\$ 28,959	(Sch 6)
169		Quality Assurance Fees	6900	\$ 439,686	\$ 0	\$ 439,686	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,656	\$ 0	\$ 65,656	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,019	0	20,019	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,791	0	1,791	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 87,466	\$ 0	\$ 87,466	
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	52,186	(7,853)	44,333	(Sch 6)
174		Caregiver Training - Total	6900	\$ 52,186	\$ (7,853)	\$ 44,333	
		Subtotal 155 - 174		\$ 1,861,372	\$ (173,356)	\$ 1,688,016	
200		Total		\$ 8,499,691	\$ (370,025)	\$ 8,129,666	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 78,438
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

Provider NPI:
1215921242

OSHDP Facility Number:
206051802

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8-10	AUDIT ADJ 11-16
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	(7,853)								
200		Total	(\$370,025) (To Sch 8)	0	0	0	(114,412)	(464)	(236)	(22,491)	(24,220)

Provider Name:
MARK TWAIN CONVALESCENT HOSPITAL

Provider NPI:
1215921242

OSHPD Facility Number:
206051802

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

Line No.	Sub No.		AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor						(7,853)			
200		Total	<u>(2,855)</u>	<u>(123,841)</u>	<u>213,851</u>	<u>(338,551)</u>	<u>78,438</u>	<u>(35,244)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
MARK TWAIN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1215921242		28
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance Costs 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	\$78,438	\$78,438

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARK TWAIN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1215921242		28
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	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,310,865	(\$35,478)	\$2,275,387 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	836,275	(12,861)	823,414 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages:	222,984	35,478	258,462 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	94,549	12,861	107,410 *
							To reclassify Ward Clerk wages and benefits to the Administration cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Sections 52000(b) and 52501			
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$253,085	(\$3,337)	\$249,748
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	243,900	(1,613)	242,287
	10.5	035	4	8A-1	035	4	Leases and Rentals	12,615	4,950	17,565
							To reclassify equipment rental expenses for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							SPA Supplement 4 to Attachment 4.19D, V			
							OSHPD - LTC Manual, Chapter 3000, Section 3220.3			
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* \$2,275,387	(\$3,546)	\$2,271,841 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 823,414	(1,285)	822,129 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 258,462	3,546	262,008
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 107,410	1,285	108,695 *
							To reclassify the modified duty salary and benefits expense for proper cost determination and due to insufficient documentation.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
							CCR, Title 22, Section 52000			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MARK TWAIN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1215921242		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate liability insurance expense from the facility cost report for inclusion with audited home office costs in conjunction with adjustment 22. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2162.5, 2162.7, 2300 and 2304	\$114,412	(\$114,412)	\$0 *
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate pharmacy consulting services due to insufficient documentation and to agree with the pharmacy agreement. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$108,889	(\$464)	\$108,425
7	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$1,012	(\$236)	\$776
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$571,429		
8							To eliminate insurance mortgage expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(\$19,799)	
9							To eliminate legal fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(1,026)	
10							To eliminate purchased services expense due to prior period expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(1,666) (\$22,491)	\$548,938 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARK TWAIN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1215921242		28
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 COSTS											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$548,938		
11							To eliminate accounting fees in connection with a fair hearing or other litigation against California Department of Health Care Services and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W & I Code 14126.023(a)(3)(B) and 14126.023(a)(3)(C)			(\$2,010)	
12							To eliminate bank charge fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(5,174)	
13							To eliminate supplies expense due to lack of documentation and insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(689)	
14							To eliminate telephone expense for patient phone lines, not included in the routine rate. CMS Pub. 15-1, Section 2304 CCR, Title 22, 51511(c)			(13,022)	
15							To eliminate travel expense due to insufficient documentation, not related to the facility and not allowable in the daily rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(1,406)	
16							To eliminate purchased services expense due to lack of and insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W & I Code 14124.2(b)			(1,919) (\$24,220)	\$524,718 *
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARK TWAIN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1215921242		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate marketing expense that is not allowable and not included in the daily rate. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328	*	\$524,718	(\$2,855)	\$521,863 *
18	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		\$12,881	(\$1,642)	\$11,239 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		90,090	(10,402)	79,688 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		6,690	(1,104)	5,586 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	822,129	(94,890)	727,239 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		13,671	(1,673)	11,998 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		35,995	(3,333)	32,662 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	108,695	(9,202)	99,493 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To eliminate worker's compensation insurance expense from the facility cost report for inclusion with audited home office costs in conjunction with adjustment 19. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		11,261	(1,595)	9,666 *
19	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$11,239	\$2,835	\$14,074 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	79,688	17,962	97,650 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	*	5,586	1,906	7,492 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	727,239	163,859	891,098 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	11,998	2,889	14,887 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	32,662	5,756	38,418 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	99,493	15,890	115,383 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To include audited worker's compensation insurance paid claims and premium payments expense from the home office allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	9,666	2,754	12,420 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MARK TWAIN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1215921242		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
20	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$14,074	(\$2,162)	\$11,912 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	97,650	(20,967)	76,683 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	891,098	(250,416)	640,682 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	14,887	(2,245)	12,642 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	38,418	(17,974)	20,444 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	115,383	(42,996)	72,387 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	12,420	(1,791)	10,629 *
							To eliminate health insurance expense from the facility cost report for inclusion with audited home office costs in conjunction with adjustment 21.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304				
21	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$11,912	\$501	\$12,413
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	76,683	4,858	81,541
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	640,682	58,018	698,700
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	12,642	520	13,162
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	20,444	4,164	24,608
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	72,387	9,962	82,349
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	10,629	415	11,044
							To include audited health insurance paid claims and premium payments expense from the home office allocation.				
							42 CFR 413.20 and 413.24/ CMS Pub. 15-1, Sections 2300 and 2304				
22	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$43,882	(\$73)	\$43,809
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		290,678	(5,202)	285,476
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	2,271,841	(5,880)	2,265,961
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	521,863	(45,195)	476,668
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	0	28,959	28,959
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor		52,186	(7,853)	44,333
							To adjust home office costs to agree with the Avalon Health Care Management, Inc. Home Office Audit Report for fiscal period ended December 31, 2011.				
							42 CFR 413.17/ CMS Pub. 2150.2 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARK TWAIN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1215921242		28
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
23	10.7	080	4	7	080	N/A	Physical Therapy (Pounds of Laundry)	0	1,672	1,672	
	10.7	105	4	7	105	N/A	Skilled Nursing Care	65,068	(2,785)	62,283	
	10.7	140	4	7	140	N/A	Beauty and Barber	0	1,113	1,113	
							To adjust reported laundry pounds statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328				

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARK TWAIN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1215921242		28
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
24	4.1	5	2	1	15	N/A	Medi-Cal Days	17,146	(49)	17,097	
							To adjust reported Medi-Cal Nursing facility days based on the following Fiscal Intermediary Payment Date: Report Date: 08/15/12 Payment Period: 01/01/2011 through 07/31/2012 Service Period: 01/01/2011 through 12/31/2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.54 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541				

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARK TWAIN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1215921242		28
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 OTHER MATTERS											
	N/A			1	14	N/A	Medi-Cal Overpayments	\$0			
25							To recover outstanding Medi-Cal credit balances due to lack of documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		\$4,940		
26							To recover Medi-Cal overpayments for Share of Cost due to lack of and insufficient documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		4,510		
27							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		159		
28							To recover Medi-Cal overpayments for the patient being on hospice and the provider billing for the same day of service. 42 CFR 433.139, 413.20, 413.24 and 431.07 CMS Pub. 15-1, Sections 2205.1 and 2409 CCR, Title 22, Section 51458.1		<u>171</u> \$9,780	\$9,780	