

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MANCHESTER MANOR CONVALESCENT HOSPITAL  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1134101348**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section - Gardena  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Maria Delgado  
Audit Supervisor: Ginn Sampson  
Auditor: Nicholas Lui**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 17, 2013

Phadra Johnson Fenton, Administrator  
Manchester Manor Convalescent Hospital  
837 West Manchester Avenue  
Los Angeles, CA 90044

PROVIDER: MANCHESTER MANOR CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI): 1134101348  
FISCAL PERIOD ENDED: DECEMBER 31, 2011

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

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

This audit report includes the:

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

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

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

Phadra Johnson Fenton  
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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—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

cc: Young Park, CPA  
2975 Wilshire Boulevard, Suite #508  
Los Angeles, CA 90010

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

## Provider Name:

MANCHESTER MANOR CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1134101348

## OSHPD Facility No.:

206190497

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 899,121	\$ 55.56
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 331,224	\$ 20.47
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 284,833	\$ 17.60
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 66,309	\$ 4.10
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,148	\$ 1.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,672	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 49,571	\$ 3.06
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 207,839	\$ 12.84
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 405,959	\$ 25.09
11	Cost of Routine Service/Audited Total Costs	\$ 2,290,182.00	\$ 2,274,676	\$ 140.56
12	Total Patient Days (Adj )	16,183	16,183	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 141.52	\$ 140.56	
14	Overpayments (Adj )		\$ 0	
15	Medi-Cal Days (Adj 13)	13,848	13,722	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
MANCHESTER MANOR CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1134101348

**OSHPD Facility No.:**  
206190497

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
MANCHESTER MANOR CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1134101348

**OSHPD Facility No.:**  
206190497

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ -	\$ -		
160	Activities	34,089		\$ 34,089	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	865,032	0	34,089	899,121 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 899,121</b>	<b>\$ -</b>	<b>\$ 34,089</b>	<b>\$ 899,121</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 48,034	\$ 48,034										
010	Housekeeping	62,795	125	\$ 62,920									
060	Laundry and Linen	20,961	2,332	3,062	\$ 26,355								
065	Dietary	105,284	8,850	11,623	0	\$ 125,756							
155	Social Services	N/A	351	461	0	0	\$ 812						
160	Activities	N/A	3,510	4,610	0	0	0	\$ 8,119					
165	Administration	N/A	1,548	2,033	0	0	0	0	\$ 3,581	\$ 3,581			
166	Medical Records	36,727	351	461	0	0	0	0	37,539		\$ 37,539		
170	Inservice Education - Nursing	62,462	652	856	0	0	0	0	\$ 63,970				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	7	72	\$ 79
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		370	486	0	0	0	0	0	855	77	810	1,742
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		370	486	0	0	0	0	0	855	83	870	1,809
083	Speech Pathology		0	0	0	0	0	0	0	0	10	103	113
085	Pharmacy		150	198	0	0	0	0	0	348	67	701	1,116
090	Laboratory		0	0	0	0	0	0	0	0	7	73	80
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	1	7	8
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		29,388	38,597	26,355	125,756	812	8,119	63,970	292,997	3,329	34,898	331,224
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		38	49	0	0	0	0	0	87	0	5	93
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 336,263</b>	<b>\$ 48,034</b>	<b>\$ 62,920</b>	<b>\$ 26,355</b>	<b>\$ 125,756</b>	<b>\$ 812</b>	<b>\$ 8,119</b>	<b>\$ 63,970</b>	<b>\$ 295,143</b>	<b>\$ 3,581</b>	<b>\$ 37,539</b>	<b>\$ 336,263</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 69,213	\$ 69,213										
010	Housekeeping	24,469	181	\$ 24,650									
060	Laundry and Linen	43,492	3,360	1,200	\$ 48,051								
065	Dietary	87,559	12,752	4,553	0	\$ 104,864							
155	Social Services	2,691	506	181	0	0	\$ 3,377						
160	Activities	352	5,057	1,806	0	0	0	\$ 7,215					
165	Administration	N/A	2,231	797	0	0	0	0		\$ 3,027	\$ 3,027		
166	Medical Records	1,987	506	181	0	0	0	0		2,673		\$ 2,673	
170	Inservice Education - Nursing	0	939	335	0	0	0	0	\$ 1,275				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	3,192	0	0	0	0	0	0	0	3,192	6	5	\$ 3,203
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	33,795	533	190	0	0	0	0	0	34,518	65	58	34,641
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	36,499	533	190	0	0	0	0	0	37,222	70	62	37,354
083	Speech Pathology	4,608	0	0	0	0	0	0	0	4,608	8	7	4,624
085	Pharmacy	30,299	217	77	0	0	0	0	0	30,593	57	50	30,700
090	Laboratory	3,245	0	0	0	0	0	0	0	3,245	6	5	3,256
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	324	0	0	0	0	0	0	0	324	1	1	325
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	57,285	42,346	15,121	48,051	104,864	3,377	7,215	1,275	279,534	2,814	2,485	284,833 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	54	19	0	0	0	0	0	74	0	0	74
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 399,010</b>	<b>\$ 69,213</b>	<b>\$ 24,650</b>	<b>\$ 48,051</b>	<b>\$ 104,864</b>	<b>\$ 3,377</b>	<b>\$ 7,215</b>	<b>\$ 1,275</b>	<b>\$ 393,310</b>	<b>\$ 3,027</b>	<b>\$ 2,673</b>	<b>\$ 399,010</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 67,811	78%							
	Property Tax (line 40)	19,582	22%	\$ 87,393						
005	Plant Operations and Maintenance			7,505	\$ 7,505					
010	Housekeeping			208	20	\$ 228				
060	Laundry and Linen			3,878	364	11	\$ 4,253			
065	Dietary			14,718	1,383	42	0	\$ 16,143		
155	Social Services			584	55	2	0	0	\$ 640	
160	Activities			5,837	548	17	0	0	0	\$ 6,402
165	Administration			2,575	242	7	0	0	0	0
166	Medical Records			584	55	2	0	0	0	0
170	Inservice Education - Nursing			1,084	102	3	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			615	58	2	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			615	58	2	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			250	24	1	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			48,877	4,592	140	4,253	16,143	640	6,402
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			63	6	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 87,393</b>	<b>100%</b>	<b>\$ 87,393</b>	<b>\$ 7,505</b>	<b>\$ 228</b>	<b>\$ 4,253</b>	<b>\$ 16,143</b>	<b>\$ 640</b>	<b>\$ 6,402</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

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 78% Of Total	Property Tax 22% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 67,811	78%							
	Property Tax (line 40)	19,582	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,824	\$ 2,824				
166	Medical Records				640		\$ 640			
170	Inservice Education - Nursing			\$ 1,189						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	5	1	\$ 7	\$ 5	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	675	61	14	749	581	168
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	675	65	15	755	586	169
083	Speech Pathology			0	0	8	2	10	7	2
085	Pharmacy			0	274	53	12	339	263	76
090	Laboratory			0	0	5	1	7	5	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1	0	1	1	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			1,189	82,237	2,625	595	85,457	66,309	19,148 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	69	0	0	69	54	15
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 87,393	100%	\$ 1,189	\$ 83,929	\$ 2,824	\$ 640	\$ 87,393	\$ 67,811	\$ 19,582

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 6,555												
055	Interest - Other	9,458												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	420,673												
	Total Costs Allocable as Administration	436,686	60%											
167	CDPH Licensing Fees	11,480	2%											
168	Professional Liability Insurance	53,323	7%											
169	Quality Assurance Fees	223,570	31%											
174	Caregiver Training	0	0%											
	Total	725,059	100%						\$ 725,059					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 3,192	\$ -	\$ 3,192	1,385	\$ 834	\$ 22	\$ 102	\$ 427	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	855	34,518	675	36,048	15,637	9,418	248	1,150	4,822	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	855	37,222	675	38,752	16,810	10,124	266	1,236	5,183	0
083	Speech Pathology			0	0	4,608	0	4,608	1,999	1,204	32	147	616	0
085	Pharmacy			0	348	30,593	274	31,215	13,541	8,155	214	996	4,175	0
090	Laboratory			0	0	3,245	0	3,245	1,408	848	22	104	434	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	324	0	324	141	85	2	10	43	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			899,121	292,997	279,534	82,237	1,553,889	674,041	405,959	10,672	49,571	207,839	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	87	74	69	229	99	60	2	7	31	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 725,059		\$ 899,121	\$ 295,143	\$ 393,310	\$ 83,929	\$ 1,671,502	\$ 725,059					
	Total Administrative Costs							\$ 725,059		\$ 436,686	\$ 11,480	\$ 53,323	\$ 223,570	\$ -
	Unit Cost Multiplier							0.43377687						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 41,120	\$ 5,700	\$ 3,464	\$ 50,285						
	<b>TOTAL FACILITY COSTS</b>							\$ 2,446,846						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	720									
010	Housekeeping	20	20								
060	Laundry and Linen	372	372	372							
065	Dietary	1,412	1,412	1,412							
155	Social Services	56	56	56							
160	Activities	560	560	560							
165	Administration	247	247	247							
166	Medical Records	56	56	56							
170	Inservice Education - Nursing	104	104	104							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									3,192	3,192
077	Specialized Support Surfaces									0	0
080	Physical Therapy	59	59	59						36,048	36,048
081	Respiratory Therapy									0	0
082	Occupational Therapy	59	59	59						38,752	38,752
083	Speech Pathology									4,608	4,608
085	Pharmacy	24	24	24						31,215	31,215
090	Laboratory									3,245	3,245
095	Home Health Services									0	0
100	Other Ancillary Services									324	324
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	4,689	4,689	4,689	69,883	47,721	922,317	922,317	922,317	1,553,889	1,553,889
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	6	6	6						229	229
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	8,384	7,664	7,644	69,883	47,721	922,317	922,317	922,317	1,671,502	1,671,502
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ -	\$ 34,089			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0	0.036960177			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 48,034	\$ 62,920	\$ 26,355	\$ 125,756	\$ 812	\$ 8,119	\$ 63,970	\$ 3,581	\$ 37,539
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.26748434	8.23133826	0.37712408	2.63524104	0.00088032	0.00880320	0.06935780	0.00214251	0.02245820
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 69,213	\$ 24,650	\$ 48,051	\$ 104,864	\$ 3,377	\$ 7,215	\$ 1,275	\$ 3,027	\$ 2,673
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.03092380	3.22470153	0.68759344	2.19743809	0.00366177	0.00782285	0.00138194	0.00181103	0.00159935
	TOTAL CAPITAL COSTS - SCH. 5	\$ 87,393	\$ 7,505	\$ 228	\$ 4,253	\$ 16,143	\$ 640	\$ 6,402	\$ 1,189	\$ 2,824	\$ 640
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.42378340	0.97926984	0.02983530	0.06085936	0.33828375	0.00069417	0.00694167	0.00128917	0.00168945	0.00038303

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

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	\$ 38,800	\$ 0	\$ 38,800	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,234	0	9,234	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	74,618	(5,405)	69,213	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 122,652	\$ (5,405)	\$ 117,247	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 51,137	\$ 0	\$ 51,137	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,658	0	11,658	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,831	17,638	24,469	(Sch 4)
010		Housekeeping - Total	6300	\$ 69,626	\$ 17,638	\$ 87,264	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 14,795	\$ 0	\$ 14,795	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	7,206	0	7,206	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,551	0	1,551	(Sch 5)
035		Leases and Rentals	7200	20,023	0	20,023	(Sch 5)
040		Property Taxes	7300	19,582	0	19,582	(Sch 5)
045		Property Insurance	7400	6,555	0	6,555	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	24,236	0	24,236	(Sch 6)
055		Interest - Other	7600	\$ 9,458	\$ 0	\$ 9,458	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 295,684	\$ 12,233	\$ 307,917	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 17,153	\$ 0	\$ 17,153	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,808	0	3,808	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	43,328	164	43,492	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 64,289	\$ 164	\$ 64,453	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 87,737	\$ 0	\$ 87,737	(Sch 3)
065	.20-.39	Fringe Benefits	6500	17,547	0	17,547	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	87,559	0	87,559	(Sch 4)
065		Dietary - Total	6500	\$ 192,843	\$ 0	\$ 192,843	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	3,192	0	3,192	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,192	\$ 0	\$ 3,192	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	33,795	0	33,795	(Sch 4)
080		Physical Therapy - Total	8200	\$ 33,795	\$ 0	\$ 33,795	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	36,499	0	36,499	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 36,499	\$ 0	\$ 36,499	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	4,608	0	4,608	(Sch 4)
083		Speech Pathology - Total	8280	\$ 4,608	\$ 0	\$ 4,608	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	30,299	0	30,299	(Sch 4)
085		Pharmacy - Total	8300	\$ 30,299	\$ 0	\$ 30,299	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	3,245	0	3,245	(Sch 4)
090		Laboratory - Total	8400	\$ 3,245	\$ 0	\$ 3,245	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	324	0	324	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 324	\$ 0	\$ 324	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 111,962	\$ 0	\$ 111,962	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 691,387	\$ 0	\$ 691,387	(Sch 2)
105	.20-.39	Fringe Benefits	6110	175,111	(1,466)	173,645	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	76,099	(18,814)	57,285	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 942,597	\$ (20,280)	\$ 922,317	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 942,597	\$ (20,280)	\$ 922,317
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$	\$ 0	\$ 0 (Sch 2)
155	.20-.39	Fringe Benefits	6600		0	0 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,691	0	2,691 (Sch 4)
155		Social Services - Total	6600	\$ 2,691	\$ 0	\$ 2,691

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

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

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

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	\$ 27,918	\$ 0	\$ 27,918	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,171	0	6,171	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	352	0	352	(Sch 4)
160		Activities - Total	6700	\$ 34,441	\$ 0	\$ 34,441	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 230,438	\$ 0	\$ 230,438	(Sch 6)
165	.20-.39	Fringe Benefits	6900	55,202	1,466	56,668	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	127,516	6,051	133,567	(Sch 6)
165		Administration - Total	6900	\$ 413,156	\$ 7,517	\$ 420,673	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,700	\$ 0	\$ 30,700	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,027	0	6,027	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,987	0	1,987	(Sch 4)
166		Medical Records - Total	6900	\$ 38,714	\$ 0	\$ 38,714	
167		CDPH Licensing Fees	6900	\$ 11,480	\$ 0	\$ 11,480	(Sch 6)
168		Professional Liability Insurance	6900	\$ 57,052	\$ (3,729)	\$ 53,323	(Sch 6)
169		Quality Assurance Fees	6900	\$ 223,570	\$ 0	\$ 223,570	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 52,012	\$ 0	\$ 52,012	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,450	0	10,450	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 62,462	\$ 0	\$ 62,462	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
<b>Subtotal 155 - 174</b>				\$ 843,566	\$ 3,788	\$ 847,354	
200		<b>Total</b>		\$ 2,450,941	\$ (4,095)	\$ 2,446,846	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 79,191	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
MANCHESTER MANOR CONVALESCENT HOSPITAL

Provider NPI:  
1134101348

OSHPD Facility Number:  
206190497

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	AUDIT ADJ 9
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	(5,405)				(5,405)			
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	17,638				1,711	15,927		
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	0							
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	164					164		
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:**  
MANCHESTER MANOR CONVALESCENT HOSPITAL

**Provider NPI:**  
1134101348

**OSHPD Facility Number:**  
206190497

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ					
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(31)	(4,112)	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
MANCHESTER MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1134101348		13
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 Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304		\$0	\$79,191	\$79,191	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MANCHESTER MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134101348		13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$76,099	(\$300)	\$75,799 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	127,516	300	127,816 *	
							To reclassify utilization review costs to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$175,111	(\$1,466)	\$173,645	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	55,202	1,466	56,668	
							To reclassify the DON employee benefits to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$127,816	\$3,698	\$131,514 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	57,052	(3,698)	53,354 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$75,799	(\$2,053)	\$73,746 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 131,514	2,053	133,567	
							To reclassify pharmacy consultant expenses to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$74,618	(\$5,405)	\$69,213	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	6,831	1,711	8,542 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 73,746	3,694	77,440 *	
							To reclassify patient house supplies and housekeeping supplies expenses to the proper cost centers. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MANCHESTER MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134101348		13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
7	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	*	\$8,542	\$15,927	\$24,469
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		43,328	164	43,492 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	77,440	(16,091)	61,349 *
							To reclassify housekeeping and laundry supplies expenses to the proper cost centers. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MANCHESTER MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134101348		13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reverse provider's adjustment in order to reclassify the cost to the proper cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$61,349	\$300	\$61,649 *
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate refreshment cost that was not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2144.3	*	\$61,649	(\$252)	\$61,397 *
10	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust insurance premium to agree with provider's support documents. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304	*	\$53,354	(\$31)	\$53,323
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust skilled nursing care expenses to agree with expenses applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$61,397	(\$4,112)	\$57,285

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MANCHESTER MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134101348		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
12	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	580	140	720
	10.7	080	1,2,3	7	080		Physical Therapy	0	59	59
	10.7	082	1,2,3	7	082		Occupational Therapy	0	59	59
	10.7	105	1,2,3	7	105		Skilled Nursing Care	4,888	(199)	4,689
	10.7	140	1,2,3	7	140		Beauty and Barber	65	(59)	6
	10.7	155	1,2,3	7	155		Social Services	0	56	56
	10.7	160	1,2,3	7	160		Activities	0	560	560
	10.7	165	1,2,3	7	165		Administration	0	247	247
	10.7	166	1,2,3	7	166		Medical Records	0	56	56
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	104	104
	10.7	175	1	7	N/A		Total - Square Feet	7,361	1,023	8,384
	10.7	175	2	7	N/A		Total - Square Feet	6,781	883	7,664
	10.7	175	3	7	N/A		Total - Square Feet	6,761	883	7,644
							To adjust square feet 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 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
MANCHESTER MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134101348		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</b>										
13	4.1	5	2	1	15	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 December 31, 2012 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 2304, 2404 and 2408 CCR, Title 22, Section 51541	13,848	(126)	13,722	