

**REPORT
ON THE
RATE SETTING AUDIT**

**MT. RUBIDOUX CONVALESCENT HOSPITAL
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1023019700**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Emmanuel K. Ngati**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 17, 2013

Administrator
Mt. Rubidoux Convalescent Hospital
6401 33rd Street
Riverside, CA 92599

MT. RUBIDOUX CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1023019700
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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.

Administrator
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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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Terry E. Steege
Finance Director
Plott Management Corporation
800 East Fifth Street
Ontario, CA 91764

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

MT. RUBIDOUX CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1023019700

OSHPD Facility No.:

206331267

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	\$ 3,443,924	\$ 75.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 950,801	\$ 20.85
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,015,296	\$ 22.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 16,789	\$ 0.37
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,978	\$ 0.68
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,488	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 185,185	\$ 4.06
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 578,632	\$ 12.69
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 856,984	\$ 18.79
11	Cost of Routine Service/Audited Total Costs	\$ 7,097,426	\$ 7,111,077	\$ 155.94
12	Total Patient Days (Adj)	45,601	45,601	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 155.64	\$ 155.94	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 2)	40,143	40,130	
16	Medi-Cal Managed Care Days (Adj 3)		471	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments	\$	\$ 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:
MT. RUBIDOUX CONVALESCENT HOSPITAL

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

Provider NPI:
1023019700

OSHPD Facility No.:
206331267

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

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

Provider NPI:
1023019700

OSHPD Facility No.:
206331267

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	\$ 50,151	\$ 50,151		
160	Activities	179,470		\$ 179,470	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	72,914	0	0	72,914
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	87,448	0	0	87,448
083	Speech Pathology	21,569	0	0	21,569
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	3,214,303	50,151	179,470	3,443,924 *
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	35,655	0	0	35,655
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,661,510	\$ 50,151	\$ 179,470	\$ 3,661,510

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

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	\$ 100,671	\$ 100,671										
010	Housekeeping	179,369	307	\$ 179,676									
060	Laundry and Linen	108,892	4,965	8,889	\$ 122,746								
065	Dietary	362,069	12,240	21,913	0	\$ 396,222							
155	Social Services	N/A	416	744	0	0	\$ 1,160						
160	Activities	N/A	3,434	6,148	0	0	0	\$ 9,583					
165	Administration	N/A	2,584	4,626	0	0	0	0		\$ 7,210	\$ 7,210		
166	Medical Records	140,454	898	1,607	0	0	0	0		142,958		\$ 142,958	
170	Inservice Education - Nursing	83,533	865	1,548	0	0	0	0	\$ 85,945				
ANCILLARY SERVICES													
075	Patient Supplies		283	507	0	0	0	0	0	791	5	99	\$ 895
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	25	27
080	Physical Therapy		406	727	0	0	0	0	0	1,134	96	1,912	3,142
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		539	964	0	0	0	0	0	1,503	116	2,293	3,912
083	Speech Pathology		118	211	0	0	0	0	0	330	28	563	921
085	Pharmacy		0	0	0	0	0	0	0	0	128	2,542	2,670
090	Laboratory		0	0	0	0	0	0	0	0	14	285	299
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		113	203	0	0	0	0	0	316	7	149	472
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		69,832	125,016	122,746	396,222	1,160	9,583	85,945	810,504	6,736	133,560	950,801 *
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		321	575	0	0	0	0	0	896	48	960	1,904
145	Other Nonreimbursable		3,349	5,996	0	0	0	0	0	9,346	29	570	9,945
	TOTAL	\$ 974,988	\$ 100,671	\$ 179,676	\$ 122,746	\$ 396,222	\$ 1,160	\$ 9,583	\$ 85,945	\$ 824,819	\$ 7,210	\$ 142,958	\$ 974,988

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

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	\$ 301,998	\$ 301,998										
010	Housekeeping	46,120	921	\$ 47,041									
060	Laundry and Linen	62,919	14,894	2,327	\$ 80,141								
065	Dietary	408,424	36,719	5,737	0	\$ 450,880							
155	Social Services	33	1,247	195	0	0	\$ 1,475						
160	Activities	11,958	10,303	1,610	0	0	0	\$ 23,871					
165	Administration	N/A	7,752	1,211	0	0	0	0		\$ 8,963	\$ 8,963		
166	Medical Records	0	2,693	421	0	0	0	0		3,113		\$ 3,113	
170	Inservice Education - Nursing	0	2,593	405	0	0	0	0	\$ 2,999				
ANCILLARY SERVICES													
075	Patient Supplies	2,013	850	133	0	0	0	0	0	2,996	6	2	\$ 3,005
077	Specialized Support Surfaces	1,003	0	0	0	0	0	0	0	1,003	2	1	1,005
080	Physical Therapy	272	1,219	190	0	0	0	0	0	1,681	120	42	1,843
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,616	252	0	0	0	0	0	1,868	144	50	2,062
083	Speech Pathology	0	354	55	0	0	0	0	0	410	35	12	457
085	Pharmacy	100,964	0	0	0	0	0	0	0	100,964	159	55	101,179
090	Laboratory	11,322	0	0	0	0	0	0	0	11,322	18	6	11,346
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,135	340	53	0	0	0	0	0	5,528	9	3	5,541
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	202,433	209,485	32,731	80,141	450,880	1,475	23,871	2,999	1,004,014	8,374	2,909	1,015,296 *
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	283	964	151	0	0	0	0	0	1,397	60	21	1,478
145	Other Nonreimbursable	0	10,048	1,570	0	0	0	0	0	11,618	36	12	11,666
	TOTAL	\$ 1,154,877	\$ 301,998	\$ 47,041	\$ 80,141	\$ 450,880	\$ 1,475	\$ 23,871	\$ 2,999	\$ 1,142,801	\$ 8,963	\$ 3,113	\$ 1,154,877

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

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

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 17,736	35%							
	Property Tax (line 40)	32,725	65%	\$ 50,461						
005	Plant Operations and Maintenance			292	\$ 292					
010	Housekeeping			153	1	\$ 154				
060	Laundry and Linen			2,474	14	8	\$ 2,496			
065	Dietary			6,100	35	19	0	\$ 6,154		
155	Social Services			207	1	1	0	0	\$ 209	
160	Activities			1,712	10	5	0	0	0	\$ 1,727
165	Administration			1,288	7	4	0	0	0	0
166	Medical Records			447	3	1	0	0	0	0
170	Inservice Education - Nursing			431	3	1	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			141	1	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			202	1	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			268	2	1	0	0	0	0
083	Speech Pathology			59	0	0	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			57	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			34,801	202	107	2,496	6,154	209	1,727
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			160	1	0	0	0	0	0
145	Other Nonreimbursable			1,669	10	5	0	0	0	0
	TOTAL	\$ 50,461	100%	\$ 50,461	\$ 292	\$ 154	\$ 2,496	\$ 6,154	\$ 209	\$ 1,727

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

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

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

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 35% Of Total	Property Tax 65% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 17,736	35%							
	Property Tax (line 40)	32,725	65%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,299	\$ 1,299				
166	Medical Records				451		\$ 451			
170	Inservice Education - Nursing			\$ 435						
	ANCILLARY SERVICES									
075	Patient Supplies			0	143	1	0	\$ 144	\$ 51	\$ 93
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	204	17	6	228	80	148
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	271	21	7	299	105	194
083	Speech Pathology			0	59	5	2	66	23	43
085	Pharmacy			0	0	23	8	31	11	20
090	Laboratory			0	0	3	1	3	1	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	57	1	0	59	21	38
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			435	46,131	1,214	422	47,766	16,789	30,978
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	162	9	3	173	61	112
145	Other Nonreimbursable			0	1,684	5	2	1,691	594	1,097
	TOTAL	\$ 50,461	100%	\$ 435	\$ 48,710	\$ 1,299	\$ 451	\$ 50,461	\$ 17,736	\$ 32,725

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

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. 52% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 50,143												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	867,145												
	Total Costs Allocable as Administration	917,288	52%											
167	CDPH Licensing Fees	34,774	2%											
168	Professional Liability Insurance	198,216	11%											
169	Quality Assurance Fees	619,349	35%											
174	Caregiver Training	0	0%											
	Total	1,769,627	100%						\$ 1,769,627					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 791	\$ 2,996	\$ 143	\$ 3,930	1,225	\$ 635	\$ 24	\$ 137	\$ 429	\$ -
077	Specialized Support Surfaces			0	0	1,003	0	1,003	313	162	6	35	109	0
080	Physical Therapy			72,914	1,134	1,681	204	75,933	23,666	12,267	465	2,651	8,283	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			87,448	1,503	1,868	271	91,089	28,390	14,716	558	3,180	9,936	0
083	Speech Pathology			21,569	330	410	59	22,368	6,971	3,614	137	781	2,440	0
085	Pharmacy			0	0	100,964	0	100,964	31,468	16,311	618	3,525	11,013	0
090	Laboratory			0	0	11,322	0	11,322	3,529	1,829	69	395	1,235	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	316	5,528	57	5,902	1,839	953	36	206	644	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,443,924	810,504	1,004,014	46,131	5,304,573	1,653,290	856,984	32,488	185,185	578,632	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			35,655	896	1,397	162	38,110	11,878	6,157	233	1,330	4,157	0
145	Other Nonreimbursable			0	9,346	11,618	1,684	22,647	7,059	3,659	139	791	2,470	0
	SUBTOTAL	\$ 1,769,627		\$ 3,661,510	\$ 824,819	\$ 1,142,801	\$ 48,710	\$ 5,677,840	\$ 1,769,627					
	Total Administrative Costs							\$ 1,769,627		\$ 917,288	\$ 34,774	\$ 198,216	\$ 619,349	\$ -
	Unit Cost Multiplier							0.31167255						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 150,169	\$ 12,076	\$ 1,751	\$ 163,996							
	TOTAL FACILITY COSTS							\$ 7,611,463						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	124									
010	Housekeeping	65	65								
060	Laundry and Linen	1,051	1,051	1,051							
065	Dietary	2,591	2,591	2,591							
155	Social Services	88	88	88							
160	Activities	727	727	727							
165	Administration	547	547	547							
166	Medical Records	190	190	190							
170	Inservice Education - Nursing	183	183	183							
ANCILLARY SERVICES											
075	Patient Supplies	60	60	60						3,930	3,930
077	Specialized Support Surfaces									1,003	1,003
080	Physical Therapy	86	86	86						75,933	75,933
081	Respiratory Therapy									0	0
082	Occupational Therapy	114	114	114						91,089	91,089
083	Speech Pathology	25	25	25						22,368	22,368
085	Pharmacy									100,964	100,964
090	Laboratory									11,322	11,322
095	Home Health Services									0	0
100	Other Ancillary Services	24	24	24						5,902	5,902
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	14,782	14,782	14,782	91,202	134,574	3,416,736	3,416,736	3,416,736	5,304,573	5,304,573
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	68	68	68						38,110	38,110
145	Other Nonreimbursable	709	709	709						22,647	22,647
	TOTAL STATISTICS	21,434	21,310	21,245	91,202	134,574	3,416,736	3,416,736	3,416,736	5,677,840	5,677,840
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 50,151 0.014678044	\$ 179,470 0.052526739			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 100,671 4.72412013	\$ 179,676 8.45733433	\$ 122,746 1.34586641	\$ 396,222 2.94426968	\$ 1,160 0.00033950	\$ 9,583 0.00280470	\$ 85,945 0.02515418	\$ 7,210 0.00126989	\$ 142,958 0.02517832
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 301,998 14.17165650	\$ 47,041 2.21422253	\$ 80,141 0.87871493	\$ 450,880 3.35042291	\$ 1,475 0.00043169	\$ 23,871 0.00698636	\$ 2,999 0.00087763	\$ 8,963 0.00157861	\$ 3,113 0.00054833
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 50,461 2.35425026	\$ 292 0.01369906	\$ 154 0.00724484	\$ 2,496 0.02737143	\$ 6,154 0.04573044	\$ 209 0.00006117	\$ 1,727 0.00050539	\$ 435 0.00012722	\$ 1,299 0.00022883	\$ 451 0.00007948

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

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

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

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	\$ 72,566	\$ 0	\$ 72,566	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,105	0	28,105	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	301,998	0	301,998	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 402,669	\$ 0	\$ 402,669	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 130,566	\$ 0	\$ 130,566	(Sch 3)
010	.20-.39	Fringe Benefits	6300	48,803	0	48,803	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	46,120	0	46,120	(Sch 4)
010		Housekeeping - Total	6300	\$ 225,489	\$ 0	\$ 225,489	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 12,838	\$ 0	\$ 12,838	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	3,833	0	3,833	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,065	0	1,065	(Sch 5)
040		Property Taxes	7300	32,725	0	32,725	(Sch 5)
045		Property Insurance	7400	50,143	0	50,143	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 728,762	\$ 0	\$ 728,762	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 77,802	\$ 0	\$ 77,802	(Sch 3)
060	.20-.39	Fringe Benefits	6400	31,090	0	31,090	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	62,919	0	62,919	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 171,811	\$ 0	\$ 171,811	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 262,987	\$ 0	\$ 262,987	(Sch 3)
065	.20-.39	Fringe Benefits	6500	99,082	0	99,082	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	408,424	0	408,424	(Sch 4)
065		Dietary - Total	6500	\$ 770,493	\$ 0	\$ 770,493	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	2,013	0	2,013	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,013	\$ 0	\$ 2,013	
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	1,003	0	1,003	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 1,003	\$ 0	\$ 1,003	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

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

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

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	\$ 62,635	\$ 0	\$ 62,635	(Sch 2)
080	.20-.39	Fringe Benefits	8200	10,279	0	10,279	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	272	0	272	(Sch 4)
080		Physical Therapy - Total	8200	\$ 73,186	\$ 0	\$ 73,186	
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	\$ 74,311	\$ 0	\$ 74,311	(Sch 2)
082	.20-.39	Fringe Benefits	8250	13,137	0	13,137	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 87,448	\$ 0	\$ 87,448	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 19,217	\$ 0	\$ 19,217	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,352	0	2,352	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 21,569	\$ 0	\$ 21,569	
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	100,964	0	100,964	(Sch 4)
085		Pharmacy - Total	8300	\$ 100,964	\$ 0	\$ 100,964	
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	11,322	0	11,322	(Sch 4)
090		Laboratory - Total	8400	\$ 11,322	\$ 0	\$ 11,322	
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	5,135	0	5,135	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,135	\$ 0	\$ 5,135	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

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

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

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		\$ 302,640	\$ 0	\$ 302,640	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,324,554	\$ 0	\$ 2,324,554	(Sch 2)
105	.20-.39	Fringe Benefits	6110	889,749	0	889,749	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	202,433	0	202,433	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,416,736	\$ 0	\$ 3,416,736	
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:
MT. RUBIDOUX CONVALESCENT HOSPITAL

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

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 25,741	\$ 0	\$ 25,741 (Sch 2)
140	.20-.39	Fringe Benefits	8900	9,914	0	9,914 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	283	0	283 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 35,938	\$ 0	\$ 35,938
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,452,674	\$ 0	\$ 3,452,674
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,865	\$ 0	\$ 36,865 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,286	0	13,286 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	33	0	33 (Sch 4)
155		Social Services - Total	6600	\$ 50,184	\$ 0	\$ 50,184

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

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

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

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	\$ 126,871	\$ 0	\$ 126,871	(Sch 2)
160	.20-.39	Fringe Benefits	6700	52,599	0	52,599	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,958	0	11,958	(Sch 4)
160		Activities - Total	6700	\$ 191,428	\$ 0	\$ 191,428	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 161,525	\$ 0	\$ 161,525	(Sch 6)
165	.20-.39	Fringe Benefits	6900	36,362	0	36,362	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	669,297	(39)	669,258	(Sch 6)
165		Administration - Total	6900	\$ 867,184	\$ (39)	\$ 867,145	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 102,400	\$ 0	\$ 102,400	(Sch 3)
166	.20-.39	Fringe Benefits	6900	38,054	0	38,054	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 140,454	\$ 0	\$ 140,454	
167		CDPH Licensing Fees	6900	\$ 34,774	\$ 0	\$ 34,774	(Sch 6)
168		Professional Liability Insurance	6900	\$ 198,216	\$ 0	\$ 198,216	(Sch 6)
169		Quality Assurance Fees	6900	\$ 619,349	\$ 0	\$ 619,349	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,530	\$ 0	\$ 58,530	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,003	0	25,003	(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	\$ 83,533	\$ 0	\$ 83,533	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,185,122	\$ (39)	\$ 2,185,083	
200		Total		\$ 7,611,502	\$ (39)	\$ 7,611,463	

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

Provider Name							Fiscal Period		Provider NPI		Adjustments
MT. RUBIDOUX CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1023019700		3
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Plott Management Corporation Home Office Audit Report for fiscal period ended January 31, 2011, and the filed Home Office Cost Report for fiscal period ended January 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$669,297	(\$39)	\$669,258	

Provider Name							Fiscal Period	Provider NPI		Adjustments
MT. RUBIDOUX CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1023019700		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 25, 2013 Report Date: July 1, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	40,143	(13)	40,130
3	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	471	471