

**REPORT
ON THE
RATE SETTING AUDIT**

**MEDICAL CENTER CONVALESCENT HOSPITAL
SAN BERNARDINO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1881681088**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Lok Lui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 11, 2013

Diana Deng
Finance Manager
Eva Care Group, LLC
1937 Pontius Avenue
Los Angeles, CA 90025

MEDICAL CENTER CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1881681088
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

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

Certified

cc: Tiffany Karlin, CEO
Accurate Business Results, LLC
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility No.:
206361257

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	\$ 1,952,570	\$ 67.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 611,429	\$ 21.14
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 628,952	\$ 21.74
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 475,465	\$ 16.44
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 49,452	\$ 1.71
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,502	\$ 0.92
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 116,483	\$ 4.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 340,961	\$ 11.79
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 613,535	\$ 21.21
11	Cost of Routine Service/Audited Total Costs	\$ 4,922,498	\$ 4,815,348	\$ 166.48
12	Total Patient Days (Adj)	28,925	28,925	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 170.18	\$ 166.48	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	24,118	24,127	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility No.:
206361257

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility No.:
206361257

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	\$ 52,822	\$ 52,822		
160	Activities	50,093		\$ 50,093	
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	109,554	0	0	109,554
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	105,365	0	0	105,365
083	Speech Pathology	365	0	0	365
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	1,849,655	52,822	50,093	1,952,570 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,167,854	\$ 52,822	\$ 50,093	\$ 2,167,854

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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	\$ 87,089	\$ 87,089										
010	Housekeeping	93,999	136	\$ 94,135									
060	Laundry and Linen	80,420	3,298	3,571	\$ 87,289								
065	Dietary	277,148	12,073	13,070	0	\$ 302,291							
155	Social Services	N/A	1,884	2,039	0	0	\$ 3,923						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	9,329	10,099	0	0	0	0		\$ 19,428	\$ 19,428		
166	Medical Records	58,094	1,844	1,997	0	0	0	0		61,935		\$ 61,935	
170	Inservice Education - Nursing	28,868	0	0	0	0	0	0	\$ 28,868				
ANCILLARY SERVICES													
075	Patient Supplies		68	73	0	0	0	0	0	141	3	11	\$ 156
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,918	2,076	0	0	0	0	0	3,994	638	2,032	6,664
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	519	1,655	2,174
083	Speech Pathology		0	0	0	0	0	0	0	0	2	6	8
085	Pharmacy		956	1,035	0	0	0	0	0	1,991	686	2,186	4,863
090	Laboratory		0	0	0	0	0	0	0	0	33	105	138
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	29	92	120
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		55,583	60,174	87,289	302,291	3,923	0	28,868	538,128	17,503	55,798	611,429 *
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	0	0	0	0	0	0	0	16	50	66
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 625,618	\$ 87,089	\$ 94,135	\$ 87,289	\$ 302,291	\$ 3,923	\$ -	\$ 28,868	\$ 544,255	\$ 19,428	\$ 61,935	\$ 625,618

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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	\$ 149,895	\$ 149,895										
010	Housekeeping	18,623	234	\$ 18,857									
060	Laundry and Linen	21,191	5,677	715	\$ 27,583								
065	Dietary	167,172	20,779	2,618	0	\$ 190,569							
155	Social Services	0	3,242	409	0	0	\$ 3,651						
160	Activities	3,420	0	0	0	0	0	\$ 3,420					
165	Administration	N/A	16,057	2,023	0	0	0	0		\$ 18,080	\$ 18,080		
166	Medical Records	9,458	3,174	400	0	0	0	0		13,032		\$ 13,032	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	117	15	0	0	0	0	0	132	3	2	\$ 137
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,301	416	0	0	0	0	0	3,717	593	428	4,738
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	483	348	831
083	Speech Pathology	0	0	0	0	0	0	0	0	0	2	1	3
085	Pharmacy	129,322	1,646	207	0	0	0	0	0	131,175	638	460	132,273
090	Laboratory	6,684	0	0	0	0	0	0	0	6,684	31	22	6,737
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,828	0	0	0	0	0	0	0	5,828	27	19	5,874
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	267,977	95,668	12,054	27,583	190,569	3,651	3,420	0	600,923	16,288	11,741	628,952 *
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	3,215	0	0	0	0	0	0	0	3,215	15	11	3,240
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 782,785	\$ 149,895	\$ 18,857	\$ 27,583	\$ 190,569	\$ 3,651	\$ 3,420	\$ -	\$ 751,673	\$ 18,080	\$ 13,032	\$ 782,785

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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)	\$ 498,687	91%							
	Property Tax (line 40)	51,867	9%	\$ 550,554						
005	Plant Operations and Maintenance			31,874	\$ 31,874					
010	Housekeeping			809	50	\$ 858				
060	Laundry and Linen			19,643	1,207	33	\$ 20,883			
065	Dietary			71,902	4,419	119	0	\$ 76,440		
155	Social Services			11,220	689	19	0	0	\$ 11,928	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			55,561	3,414	92	0	0	0	0
166	Medical Records			10,984	675	18	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			404	25	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,422	702	19	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			5,694	350	9	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			331,040	20,343	549	20,883	76,440	11,928	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 550,554	100%	\$ 550,554	\$ 31,874	\$ 858	\$ 20,883	\$ 76,440	\$ 11,928	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 498,687	91%							
	Property Tax (line 40)	51,867	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 59,067	\$ 59,067				
166	Medical Records				11,677		\$ 11,677			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	430	11	2	\$ 442	\$ 401	\$ 42
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	12,143	1,938	383	14,464	13,102	1,363
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,578	312	1,890	1,712	178
083	Speech Pathology			0	0	5	1	7	6	1
085	Pharmacy			0	6,054	2,085	412	8,551	7,745	806
090	Laboratory			0	0	100	20	120	109	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	87	17	105	95	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	461,183	53,214	10,520	524,917	475,465	49,452
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	0	48	10	58	52	5
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 550,554	100%	\$ -	\$ 479,809	\$ 59,067	\$ 11,677	\$ 550,554	\$ 498,687	\$ 51,867

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,164												
055	Interest - Other	42,384												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	629,472 681,020	56%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	129,295	11%											
169	Quality Assurance Fees	378,465	31%											
174	Caregiver Training	0	0%											
	Total	1,218,197	100%						\$ 1,218,197					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 141	\$ 132	\$ 430	\$ 703	217	\$ 121	\$ 5	\$ 23	\$ 67	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			109,554	3,994	3,717	12,143	129,408	39,975	22,347	965	4,243	12,419	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			105,365	0	0	0	105,365	32,548	18,196	786	3,455	10,112	0
083	Speech Pathology			365	0	0	0	365	113	63	3	12	35	0
085	Pharmacy			0	1,991	131,175	6,054	139,220	43,006	24,042	1,039	4,564	13,361	0
090	Laboratory			0	0	6,684	0	6,684	2,065	1,154	50	219	641	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,828	0	5,828	1,800	1,006	43	191	559	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			1,952,570	538,128	600,923	461,183	3,552,804	1,097,481	613,535	26,502	116,483	340,961	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	3,215	0	3,215	993	555	24	105	309	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,218,197		\$ 2,167,854	\$ 544,255	\$ 751,673	\$ 479,809	\$ 3,943,591	\$ 1,218,197					
	Total Administrative Costs							\$ 1,218,197		\$ 681,020	\$ 29,417	\$ 129,295	\$ 378,465	\$ -
	Unit Cost Multiplier							0.30890551						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 81,363	\$ 31,112	\$ 70,745	\$ 183,220							
	TOTAL FACILITY COSTS							\$ 5,345,008						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3,4)	Hskpng (SQ FT) 10 (Adj 3,4,5)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	946									
010	Housekeeping	24	24								
060	Laundry and Linen	583	583	583							
065	Dietary	2,134	2,134	2,134							
155	Social Services	333	333	333							
160	Activities										
165	Administration	1,649	1,649	1,649							
166	Medical Records	326	326	326							
170	Inservice Education - Nursing	0	0	0							
	ANCILLARY SERVICES										
075	Patient Supplies	12	12	12						703	703
077	Specialized Support Surfaces									0	0
080	Physical Therapy	339	339	339						129,408	129,408
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy									105,365	105,365
083	Speech Pathology									365	365
085	Pharmacy	169	169	169						139,220	139,220
090	Laboratory									6,684	6,684
095	Home Health Services									0	0
100	Other Ancillary Services									5,828	5,828
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,825	9,825	9,825	142,845	85,707	2,117,632	2,117,632	2,117,632	3,552,804	3,552,804
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									3,215	3,215
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,340	15,394	15,370	142,845	85,707	2,117,632	2,117,632	2,117,632	3,943,591	3,943,591
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,822 0.0249439	\$ 50,093 0.023655196			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 87,089 5.65733403	\$ 94,135 6.12457879	\$ 87,289 0.61107393	\$ 302,291 3.52702349	\$ 3,923 0.00185272	\$ - 0.00000000	\$ 28,868 0.01363221	\$ 19,428 0.00492657	\$ 61,935 0.01570520
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 149,895 9.73723529	\$ 18,857 1.22685060	\$ 27,583 0.19309785	\$ 190,569 2.22349819	\$ 3,651 0.00172412	\$ 3,420 0.00161501	\$ - 0.00000000	\$ 18,080 0.00458460	\$ 13,032 0.00330468
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 550,554 33.69363525	\$ 31,874 2.07055859	\$ 858 0.05584520	\$ 20,883 0.14619401	\$ 76,440 0.89187538	\$ 11,928 0.00563274	\$ - 0.00000000	\$ - 0.00000000	\$ 59,067 0.01497804	\$ 11,677 0.00296109

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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	\$ 70,043	\$ 0	\$ 70,043	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,046	0	17,046	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	149,895	0	149,895	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 236,984	\$ 0	\$ 236,984	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 74,421	\$ 0	\$ 74,421	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,578	0	19,578	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,623	0	18,623	(Sch 4)
010		Housekeeping - Total	6300	\$ 112,622	\$ 0	\$ 112,622	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 67,848	\$ 0	\$ 67,848	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	14,148	0	14,148	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	416,691	0	416,691	(Sch 5)
040		Property Taxes	7300	51,867	0	51,867	(Sch 5)
045		Property Insurance	7400	9,164	0	9,164	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 42,384	\$ 0	\$ 42,384	(Sch 6)
057		Subtotal 005 - 055		\$ 951,708	\$ 0	\$ 951,708	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 64,837	\$ 0	\$ 64,837	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,583	0	15,583	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,191	0	21,191	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 101,611	\$ 0	\$ 101,611	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 224,590	\$ 0	\$ 224,590	(Sch 3)
065	.20-.39	Fringe Benefits	6500	52,558	0	52,558	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	167,172	0	167,172	(Sch 4)
065		Dietary - Total	6500	\$ 444,320	\$ 0	\$ 444,320	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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	109,554	0	109,554	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 109,554	\$ 0	\$ 109,554	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	105,365	0	105,365	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 105,365	\$ 0	\$ 105,365	
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	365	0	365	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 365	\$ 0	\$ 365	
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	129,322	0	129,322	(Sch 4)
085		Pharmacy - Total	8300	\$ 129,322	\$ 0	\$ 129,322	
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	6,684	0	6,684	(Sch 4)
090		Laboratory - Total	8400	\$ 6,684	\$ 0	\$ 6,684	
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	5,828	0	5,828	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,828	\$ 0	\$ 5,828	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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		\$ 357,118	\$ 0	\$ 357,118	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,509,259	\$ 0	\$ 1,509,259	(Sch 2)
105	.20-.39	Fringe Benefits	6110	340,396	0	340,396	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	267,977	0	267,977	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,117,632	\$ 0	\$ 2,117,632	
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:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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	3,215	0	3,215 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,215	\$ 0	\$ 3,215
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,120,847	\$ 0	\$ 2,120,847
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,392	\$ 0	\$ 41,392 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,430	0	11,430 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 52,822	\$ 0	\$ 52,822

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MEDICAL CENTER CONVALESCENT HOSPITAL

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

Provider NPI:
1881681088

OSHPD Facility Number:
206361257

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	\$ 39,742	\$ 0	\$ 39,742	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,351	0	10,351	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,420	0	3,420	(Sch 4)
160		Activities - Total	6700	\$ 53,513	\$ 0	\$ 53,513	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 196,057	\$ 0	\$ 196,057	(Sch 6)
165	.20-.39	Fringe Benefits	6900	51,471	0	51,471	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	503,649	(121,705)	381,944	(Sch 6)
165		Administration - Total	6900	\$ 751,177	\$ (121,705)	\$ 629,472	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 46,014	\$ 0	\$ 46,014	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,080	0	12,080	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,458	0	9,458	(Sch 4)
166		Medical Records - Total	6900	\$ 67,552	\$ 0	\$ 67,552	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 129,295	\$ 0	\$ 129,295	(Sch 6)
169		Quality Assurance Fees	6900	\$ 378,465	\$ 0	\$ 378,465	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 19,440	\$ 0	\$ 19,440	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,428	0	9,428	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 28,868	\$ 0	\$ 28,868	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,491,109	\$ (121,705)	\$ 1,369,404	
200		Total		\$ 5,466,713	\$ (121,705)	\$ 5,345,008	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 39,489	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
MEDICAL CENTER CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1881681088		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304		\$0	\$39,489	\$39,489	

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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>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Eva Care Group, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$503,649	(\$121,705)	\$381,944	

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MEDICAL CENTER CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1881681088	6	
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 STATISTICS										
3	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	339	(327)	12
	10.7	080	1,2,3	7	080		Physical Therapy	0	339	339
	10.7	081	1,2,3	7	081		Respiratory Therapy	339	(339)	0
	10.7	085	1,2,3	7	085		Pharmacy	0	169	169
	10.7	105	1,2,3	7	105		Skilled Nursing Care	9,660	165	9,825
	10.7	165	1	7	165		Administration	1,491	158	1,649
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	165	(165)	0
	10.7	175	2	7	N/A		Total - Square Feet	13,903	(158)	13,745 *
	10.7	175	3	7	N/A		Total - Square Feet	13,296	(158)	13,138 *
							To adjust square footage statistics to agree with prior year audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
4	10.7	165	2,3	7	165		Administration (Square Feet)	0	1,649	1,649
	10.7	175	2	7	N/A		Total - Square Feet	*	13,745	15,394
	10.7	175	3	7	N/A		Total - Square Feet	*	13,138	14,787 *
							To adjust square footage statistics to agree with prior year audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
5	10.7	060	3	7	060		Laundry and Linen (Square Feet)	0	583	583
	10.7	175	3	7	N/A		Total - Square Feet	*	14,787	15,370
							To adjust square footage statistics to agree with prior year audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

*Balance carried forward from prior/to subsequent adjustments

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
6	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011. Payment Period: January 1, 2011 through October 16, 2012 Report Date: October 17, 2012 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	24,118	9	24,127