

**REPORT
ON THE
RATE SETTING AUDIT**

**MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER
OAKLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1922090091**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Jun Yan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Michelle Lewis
Accounting Supervisor
Foresight Management Services, LLC
56343 Via Serbelloni
Macomb, MI 48042

MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1922090091
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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,921, which resulted from Medi-Cal overpayments

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

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

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1922090091

OSHPD Facility No.:

206010881

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,354,335	\$ 126.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 645,519	\$ 34.81
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 355,681	\$ 19.18
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 732,596	\$ 39.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,649	\$ 2.35
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,912	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,699	\$ 1.28
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 213,568	\$ 11.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 584,073	\$ 31.50
11	Cost of Routine Service/Audited Total Costs	\$ 4,964,883	\$ 4,965,031	\$ 267.76
12	Total Patient Days	18,543	18,543	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 267.75	\$ 267.76	
14	Overpayments (Adj 4)	\$ 0	\$ (1,921)	
15	Medi-Cal Days (Adj 2)	14,403	13,973	
16	Medi-Cal Managed Care Days (Adj 3)		92	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1922090091

OSHPD Facility No.:

206010881

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

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

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

Provider NPI:
1922090091

OSHPD Facility No.:
206010881

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	\$ 89,808	\$ 89,808		
160	Activities	81,988		\$ 81,988	
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	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,182,539	89,808	81,988	2,354,335 *
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		\$ 2,354,335	\$ 89,808	\$ 81,988	\$ 2,354,335

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

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	\$ 67,114	\$ 67,114										
010	Housekeeping	142,300	-	\$ 142,300									
060	Laundry and Linen	78,203	1,693	3,589	\$ 83,485								
065	Dietary	286,726	4,047	8,582	0	\$ 299,355							
155	Social Services	N/A	769	1,632	0	0	\$ 2,401						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,678	5,678	0	0	0	0		\$ 8,355	\$ 8,355		
166	Medical Records	59,335	131	277	0	0	0	0		59,743		\$ 59,743	
170	Inservice Education - Nursing	44,994	0	0	0	0	0	0	\$ 44,994				
ANCILLARY SERVICES													
075	Patient Supplies		2,008	4,258	0	0	0	0	0	6,267	167	1,193	\$ 7,627 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,970	6,298	0	0	0	0	0	9,268	457	3,270	12,995 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		1,370	2,904	0	0	0	0	0	4,274	308	2,201	6,782 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	85	607	692 ***
085	Pharmacy		323	685	0	0	0	0	0	1,008	191	1,363	2,562 ***
090	Laboratory		0	0	0	0	0	0	0	0	29	206	235 ***
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	17	118	135 ***
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		50,501	107,076	83,485	299,355	2,401	0	44,994	587,812	7,080	50,627	645,519 *
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		623	1,322	0	0	0	0	0	1,945	22	158	2,125
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 678,672	\$ 67,114	\$ 142,300	\$ 83,485	\$ 299,355	\$ 2,401	\$ -	\$ 44,994	\$ 610,573	\$ 8,355	\$ 59,743	\$ 678,672

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

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	\$ 143,152	\$ 143,152										
010	Housekeeping	12,235	0	\$ 12,235									
060	Laundry and Linen	13,141	3,611	309	\$ 17,060								
065	Dietary	138,332	8,633	738	0	\$ 147,703							
155	Social Services	805	1,641	140	0	0	\$ 2,587						
160	Activities	10,977	0	0	0	0	0	\$ 10,977					
165	Administration	N/A	5,712	488	0	0	0	0		\$ 6,200	\$ 6,200		
166	Medical Records	0	279	24	0	0	0	0		303		\$ 303	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	57,990	4,284	366	0	0	0	0	0	62,640	124	6	\$ 62,770
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	205,823	6,335	541	0	0	0	0	0	212,700	339	17	213,056
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	150,156	2,921	250	0	0	0	0	0	153,327	228	11	153,567
083	Speech Pathology	48,422	0	0	0	0	0	0	0	48,422	63	3	48,488
085	Pharmacy	102,690	689	59	0	0	0	0	0	103,438	141	7	103,587
090	Laboratory	16,438	0	0	0	0	0	0	0	16,438	21	1	16,460
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,430	0	0	0	0	0	0	0	9,430	12	1	9,443
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	54,920	107,717	9,206	17,060	147,703	2,587	10,977	0	350,170	5,254	257	355,681
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	1,068	1,329	114	0	0	0	0	0	2,511	16	1	2,528
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 965,579	\$ 143,152	\$ 12,235	\$ 17,060	\$ 147,703	\$ 2,587	\$ 10,977	\$ -	\$ 959,076	\$ 6,200	\$ 303	\$ 965,579

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

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

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

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)	\$ 827,863	94%							
	Property Tax (line 40)	49,325	6%	\$ 877,188						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			22,126	0	0	\$ 22,126			
065	Dietary			52,901	0	0	0	\$ 52,901		
155	Social Services			10,057	0	0	0	0	\$ 10,057	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			34,999	0	0	0	0	0	0
166	Medical Records			1,710	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			26,249	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			38,821	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			17,902	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			4,224	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			660,053	0	0	22,126	52,901	10,057	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			8,146	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 877,188	100%	\$ 877,188	\$ -	\$ -	\$ 22,126	\$ 52,901	\$ 10,057	\$ -

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

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

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 827,863	94%							
	Property Tax (line 40)	49,325	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 34,999	\$ 34,999				
166	Medical Records				1,710		\$ 1,710			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	26,249	699	34	\$ 26,982	\$ 25,465	\$ 1,517 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	38,821	1,916	94	40,830	38,534	2,296 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	17,902	1,289	63	19,254	18,171	1,083 ***
083	Speech Pathology			0	0	356	17	373	352	21 ***
085	Pharmacy			0	4,224	798	39	5,061	4,777	285 ***
090	Laboratory			0	0	121	6	127	120	7 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	69	3	73	69	4 ***
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	745,137	29,659	1,449	776,244	732,596	43,649 *
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	8,146	93	5	8,243	7,780	464
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 877,188	100%	\$ -	\$ 840,479	\$ 34,999	\$ 1,710	\$ 877,188	\$ 827,863	\$ 49,325

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER
 Provider NPI: 1922090091

OSHPD Facility Number: 206010881

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 17,862												
055	Interest - Other	34,506												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	636,877												
	Total Costs Allocable as Administration	689,245	70%											
167	CDPH Licensing Fees	14,057	1%											
168	Professional Liability Insurance	27,966	3%											
169	Quality Assurance Fees	252,024	26%											
174	Caregiver Training	0	0%											
	Total	983,292	100%						\$ 983,292					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 6,267	\$ 62,640	\$ 26,249	\$ 95,156	19,638	\$ 13,766	\$ 281	\$ 559	\$ 5,033	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	9,268	212,700	38,821	260,788	53,822	37,727	769	1,531	13,795	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,274	153,327	17,902	175,503	36,220	25,389	518	1,030	9,283	0
083	Speech Pathology			0	0	48,422	0	48,422	9,993	7,005	143	284	2,561	0
085	Pharmacy			0	1,008	103,438	4,224	108,671	22,427	15,721	321	638	5,748	0
090	Laboratory			0	0	16,438	0	16,438	3,392	2,378	48	96	870	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,430	0	9,430	1,946	1,364	28	55	499	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,354,335	587,812	350,170	745,137	4,037,454	833,251	584,073	11,912	23,699	213,568	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,945	2,511	8,146	12,602	2,601	1,823	37	74	667	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 983,292		\$ 2,354,335	\$ 610,573	\$ 959,076	\$ 840,479	\$ 4,764,464	\$ 983,292					
	Total Administrative Costs							\$ 983,292		\$ 689,245	\$ 14,057	\$ 27,966	\$ 252,024	\$ -
	Unit Cost Multiplier							0.20638040						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 68,099	\$ 6,503	\$ 36,709	\$ 111,310							
	TOTAL FACILITY COSTS							\$ 5,859,066						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name: MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER
 Provider NPI: 1922090091

OSHPD Facility Number:
 206010881

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 Svcs (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										
010	Housekeeping										
060	Laundry and Linen	220	220	220							
065	Dietary	526	526	526							
155	Social Services	100	100	100							
160	Activities										
165	Administration	348	348	348							
166	Medical Records	17	17	17							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	261	261	261						95,156	95,156
077	Specialized Support Surfaces									0	0
080	Physical Therapy	386	386	386						260,788	260,788
081	Respiratory Therapy									0	0
082	Occupational Therapy	178	178	178						175,503	175,503
083	Speech Pathology									48,422	48,422
085	Pharmacy	42	42	42						108,671	108,671
090	Laboratory									16,438	16,438
095	Home Health Services									0	0
100	Other Ancillary Services									9,430	9,430
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,563	6,563	6,563	182,950	54,885	2,237,459	2,237,459	2,237,459	4,037,454	4,037,454
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	81	81	81						12,602	12,602
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,722	8,722	8,722	182,950	54,885	2,237,459	2,237,459	2,237,459	4,764,464	4,764,464
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 89,808	\$ 81,988			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.040138389	0.036643353			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 67,114	\$ 142,300	\$ 83,485	\$ 299,355	\$ 2,401	\$ -	\$ 44,994	\$ 8,355	\$ 59,743
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.69479477	16.31506535	0.45632779	5.45422586	0.00107309	0.00000000	0.02010942	0.00175370	0.01253933
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 143,152	\$ 12,235	\$ 17,060	\$ 147,703	\$ 2,587	\$ 10,977	\$ -	\$ 6,200	\$ 303
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.41274937	1.40277459	0.09325179	2.69113539	0.00115602	0.00490601	0.00000000	0.00130126	0.00006357
	TOTAL CAPITAL COSTS - SCH. 5	\$ 877,188	\$ -	\$ -	\$ 22,126	\$ 52,901	\$ 10,057	\$ -	\$ -	\$ 34,999	\$ 1,710
	UNIT COST MULTIPLIER (CAPITAL COSTS)	100.57188718	0.00000000	0.00000000	0.12093914	0.96384828	0.00449492	0.00000000	0.00000000	0.00734585	0.00035885

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

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

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

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	\$ 45,597	\$ 0	\$ 45,597	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,517	0	21,517	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	143,152	0	143,152	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 210,266	\$ 0	\$ 210,266	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 98,446	\$ 0	\$ 98,446	(Sch 3)
010	.20-.39	Fringe Benefits	6300	43,854	0	43,854	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,235	0	12,235	(Sch 4)
010		Housekeeping - Total	6300	\$ 154,535	\$ 0	\$ 154,535	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,340	0	21,340	(Sch 5)
025		Depreciation: Equipment	7140	31,371	0	31,371	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,265	0	2,265	(Sch 5)
035		Leases and Rentals	7200	772,887	0	772,887	(Sch 5)
040		Property Taxes	7300	49,325	0	49,325	(Sch 5)
045		Property Insurance	7400	17,862	0	17,862	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 34,506	\$ 0	\$ 34,506	(Sch 6)
057		Subtotal 005 - 055		\$ 1,294,357	\$ 0	\$ 1,294,357	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,955	\$ 0	\$ 52,955	(Sch 3)
060	.20-.39	Fringe Benefits	6400	25,248	0	25,248	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,141	0	13,141	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 91,344	\$ 0	\$ 91,344	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 194,244	\$ 0	\$ 194,244	(Sch 3)
065	.20-.39	Fringe Benefits	6500	92,482	0	92,482	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	138,332	0	138,332	(Sch 4)
065		Dietary - Total	6500	\$ 425,058	\$ 0	\$ 425,058	
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	57,990	0	57,990	(Sch 4)
075		Patient Supplies - Total	8100	\$ 57,990	\$ 0	\$ 57,990	
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:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

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

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

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	205,823	0	205,823	(Sch 4)
080		Physical Therapy - Total	8200	\$ 205,823	\$ 0	\$ 205,823	
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	150,156	0	150,156	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 150,156	\$ 0	\$ 150,156	
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	48,422	0	48,422	(Sch 4)
083		Speech Pathology - Total	8280	\$ 48,422	\$ 0	\$ 48,422	
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	102,690	0	102,690	(Sch 4)
085		Pharmacy - Total	8300	\$ 102,690	\$ 0	\$ 102,690	
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	16,438	0	16,438	(Sch 4)
090		Laboratory - Total	8400	\$ 16,438	\$ 0	\$ 16,438	
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	9,430	0	9,430	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,430	\$ 0	\$ 9,430	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

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

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

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		\$ 590,949	\$ 0	\$ 590,949	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,482,489	\$ 0	\$ 1,482,489	(Sch 2)
105	.20-.39	Fringe Benefits	6110	678,680	0	678,680	(Sch 2)
105	.49	Agency Staff	6110	21,370	0	21,370	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	54,920	0	54,920	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,237,459	\$ 0	\$ 2,237,459	
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:

MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1922090091

OSHPD Facility Number:

206010881

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	\$	\$ 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	1,068	0	1,068	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,068	\$ 0	\$ 1,068	
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		\$ 2,238,527	\$ 0	\$ 2,238,527	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 60,532	\$ 0	\$ 60,532	(Sch 2)
155	.20-.39	Fringe Benefits	6600	29,276	0	29,276	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	805	0	805	(Sch 4)
155		Social Services - Total	6600	\$ 90,613	\$ 0	\$ 90,613	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

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

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

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	\$ 55,638	\$ 0	\$ 55,638	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,350	0	26,350	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,977	0	10,977	(Sch 4)
160		Activities - Total	6700	\$ 92,965	\$ 0	\$ 92,965	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 188,100	\$ 0	\$ 188,100	(Sch 6)
165	.20-.39	Fringe Benefits	6900	87,748	0	87,748	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	361,029	0	361,029	(Sch 6)
165		Administration - Total	6900	\$ 636,877	\$ 0	\$ 636,877	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,952	\$ 0	\$ 39,952	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,383	0	19,383	(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	\$ 59,335	\$ 0	\$ 59,335	
167		CDPH Licensing Fees	6900	\$ 14,057	\$ 0	\$ 14,057	(Sch 6)
168		Professional Liability Insurance	6900	\$ 27,966	\$ 0	\$ 27,966	(Sch 6)
169		Quality Assurance Fees	6900	\$ 252,024	\$ 0	\$ 252,024	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 29,104	\$ 0	\$ 29,104	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,890	0	15,890	(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	\$ 44,994	\$ 0	\$ 44,994	
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		\$ 1,218,831	\$ 0	\$ 1,218,831	
200		Total		\$ 5,859,066	\$ 0	\$ 5,859,066	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 371,664	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Provider NPI:
1922090091

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206010881

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
MCCLURE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1922090091		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$371,664	\$371,664

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MCCLURE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1922090091	4		
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	N/A	Medi-Cal Nursing Facility 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 31, 2012 Report Date: November 30, 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	14,403	(430)	13,973	
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days 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	92	92	

Provider Name							Fiscal Period			Provider NPI		Adjustments
MCCLURE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1922090091		4
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 OTHER MATTERS</u>												
4	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$1,921	\$1,921