

**REPORT
ON THE
RATE SETTING AUDIT
LOS PALOS CONVALESCENT HOSPITAL
SAN PEDRO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1306914775
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: Gertrude Lake
Auditor: James Cheng**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 24, 2013

Ruth Santo Domingo Mendoza
Director of Reimbursement
Country Villa Health Services
5120 West Goldleaf Circle, Suite 400
Los Angeles, CA 90056

LOS PALOS CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1306914775
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.

Ruth Santo Domingo Mendoza
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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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

Los Palos Convalescent Hospital

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1306914775

OSHPD Facility No.:

206190492

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	\$ 2,564,746	\$ 77.51
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 560,451	\$ 16.94
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 731,122	\$ 22.10
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 218,482	\$ 6.60
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,376	\$ 0.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,425	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 80,146	\$ 2.42
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 386,830	\$ 11.69
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 692,579	\$ 20.93
11	Cost of Routine Service/Audited Total Costs	\$ 5,272,221	\$ 5,280,157	\$ 159.57
12	Total Patient Days (Adj)	33,089	33,089	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 159.33	\$ 159.57	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	24,342	23,979	
16	Medi-Cal Managed Care Days (Adj 2)		1,045	
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:
Los Palos Convalescent Hospital

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

Provider NPI:
1306914775

OSHPD Facility No.:
206190492

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:

Los Palos Convalescent Hospital

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1306914775

OSHPD Facility No.:

206190492

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	\$ 65,410	\$ 65,410		
160	Activities	65,598		\$ 65,598	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	1,662	0	0	1,662
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	229,629	0	0	229,629
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	162,805	0	0	162,805
083	Speech Pathology	3,782	0	0	3,782
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	2,433,738	65,410	65,598	2,564,746 *
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	\$ 2,962,624	\$ 65,410	\$ 65,598	\$ 2,962,624

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
Los Palos Convalescent Hospital

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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	\$ 55,964	\$ 55,964										
010	Housekeeping	121,462	1,546	\$ 123,008									
060	Laundry and Linen	59,278	5,491	12,411	\$ 77,180								
065	Dietary	212,153	2,838	6,416	0	\$ 221,407							
155	Social Services	N/A	1,088	2,460	0	0	\$ 3,548						
160	Activities	N/A	1,933	4,370	0	0	0	\$ 6,303					
165	Administration	N/A	6,425	14,522	0	0	0	0		\$ 20,947	\$ 20,947		
166	Medical Records	119,867	2,407	5,440	0	0	0	0		127,714		\$ 127,714	
170	Inservice Education - Nursing	21,866	262	591	0	0	0	0	\$ 22,719				
ANCILLARY SERVICES													
075	Patient Supplies		458	1,035	0	0	0	0	0	1,493	112	681	\$ 2,286
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	14	87	102
080	Physical Therapy		921	2,081	0	0	0	0	0	3,002	1,137	6,934	11,074
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		636	1,437	0	0	0	0	0	2,073	803	4,899	7,775
083	Speech Pathology		13	30	0	0	0	0	0	43	19	113	174
085	Pharmacy		502	1,135	0	0	0	0	0	1,638	643	3,923	6,204
090	Laboratory		0	0	0	0	0	0	0	0	105	642	748
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	65	397	463
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		31,132	70,371	77,180	221,407	3,548	6,303	22,719	432,659	18,006	109,786	560,451 *
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		314	710	0	0	0	0	0	1,023	41	251	1,315
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 590,590	\$ 55,964	\$ 123,008	\$ 77,180	\$ 221,407	\$ 3,548	\$ 6,303	\$ 22,719	\$ 441,930	\$ 20,947	\$ 127,714	\$ 590,590

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
Los Palos Convalescent Hospital

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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	\$ 360,799	\$ 360,799										
010	Housekeeping	50,137	9,967	\$ 60,104									
060	Laundry and Linen	26,739	35,399	6,064	\$ 68,202								
065	Dietary	189,629	18,298	3,135	0	\$ 211,062							
155	Social Services	1,800	7,016	1,202	0	0	\$ 10,018						
160	Activities	13,391	12,463	2,135	0	0	0	\$ 27,989					
165	Administration	N/A	41,419	7,096	0	0	0	0		\$ 48,515	\$ 48,515		
166	Medical Records	7,541	15,515	2,658	0	0	0	0		25,714		\$ 25,714	
170	Inservice Education - Nursing	0	1,686	289	0	0	0	0	\$ 1,975				
ANCILLARY SERVICES													
075	Patient Supplies	15,197	2,951	506	0	0	0	0	0	18,654	259	137	\$ 19,050
077	Specialized Support Surfaces	3,079	0	0	0	0	0	0	0	3,079	33	18	3,130
080	Physical Therapy	508	5,936	1,017	0	0	0	0	0	7,461	2,634	1,396	11,492
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,098	702	0	0	0	0	0	4,800	1,861	986	7,647
083	Speech Pathology	0	84	14	0	0	0	0	0	99	43	23	164
085	Pharmacy	130,476	3,238	555	0	0	0	0	0	134,269	1,490	790	136,549
090	Laboratory	22,652	0	0	0	0	0	0	0	22,652	244	129	23,025
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,016	0	0	0	0	0	0	0	14,016	151	80	14,247
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	112,978	200,704	34,384	68,202	211,062	10,018	27,989	1,975	667,312	41,705	22,105	731,122 *
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	3,930	2,024	347	0	0	0	0	0	6,300	95	50	6,446
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 952,872	\$ 360,799	\$ 60,104	\$ 68,202	\$ 211,062	\$ 10,018	\$ 27,989	\$ 1,975	\$ 878,643	\$ 48,515	\$ 25,714	\$ 952,872

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
Los Palos Convalescent Hospital

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

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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)	\$ 236,205	90%							
	Property Tax (line 40)	27,435	10%	\$ 263,640						
005	Plant Operations and Maintenance			4,827	\$ 4,827					
010	Housekeeping			7,150	133	\$ 7,283				
060	Laundry and Linen			25,393	474	735	\$ 26,601			
065	Dietary			13,126	245	380	0	\$ 13,750		
155	Social Services			5,033	94	146	0	0	\$ 5,272	
160	Activities			8,940	167	259	0	0	0	\$ 9,365
165	Administration			29,711	554	860	0	0	0	0
166	Medical Records			11,130	208	322	0	0	0	0
170	Inservice Education - Nursing			1,210	23	35	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,117	39	61	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,258	79	123	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,940	55	85	0	0	0	0
083	Speech Pathology			60	1	2	0	0	0	0
085	Pharmacy			2,323	43	67	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			143,972	2,685	4,166	26,601	13,750	5,272	9,365
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			1,452	27	42	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 263,640	100%	\$ 263,640	\$ 4,827	\$ 7,283	\$ 26,601	\$ 13,750	\$ 5,272	\$ 9,365

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
Los Palos Convalescent Hospital

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

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 236,205	90%							
	Property Tax (line 40)	27,435	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,125	\$ 31,125				
166	Medical Records				11,659		\$ 11,659			
170	Inservice Education - Nursing			\$ 1,267						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,218	166	62	\$ 2,446	\$ 2,191	\$ 255
077	Specialized Support Surfaces			0	0	21	8	29	26	3
080	Physical Therapy			0	4,461	1,690	633	6,784	6,078	706
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,080	1,194	447	4,721	4,229	491
083	Speech Pathology			0	63	28	10	101	91	11
085	Pharmacy			0	2,433	956	358	3,747	3,357	390
090	Laboratory			0	0	157	59	215	193	22
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	97	36	133	119	14
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			1,267	207,080	26,756	10,023	243,858	218,482	25,376 *
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	1,521	61	23	1,605	1,438	167
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 263,640	100%	\$ 1,267	\$ 220,855	\$ 31,125	\$ 11,659	\$ 263,640	\$ 236,205	\$ 27,435

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
Los Palos Convalescent Hospital

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 20,783												
055	Interest - Other	2,984												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	781,909												
	Total Costs Allocable as Administration	805,676	59%											
167	CDPH Licensing Fees	23,760	2%											
168	Professional Liability Insurance	93,234	7%											
169	Quality Assurance Fees	449,998	33%											
174	Caregiver Training	0	0%											
	Total	1,372,668	100%						\$ 1,372,668					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 1,662	\$ 1,493	\$ 18,654	\$ 2,218	\$ 24,026	7,322	\$ 4,298	\$ 127	\$ 497	\$ 2,400	\$ -
077	Specialized Support Surfaces			0	0	3,079	0	3,079	938	551	16	64	308	0
080	Physical Therapy			229,629	3,002	7,461	4,461	244,553	74,531	43,745	1,290	5,062	24,433	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			162,805	2,073	4,800	3,080	172,757	52,650	30,902	911	3,576	17,260	0
083	Speech Pathology			3,782	43	99	63	3,987	1,215	713	21	83	398	0
085	Pharmacy			0	1,638	134,269	2,433	138,339	42,161	24,746	730	2,864	13,821	0
090	Laboratory			0	0	22,652	0	22,652	6,903	4,052	119	469	2,263	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,016	0	14,016	4,272	2,507	74	290	1,400	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			2,564,746	432,659	667,312	207,080	3,871,797	1,179,980	692,579	20,425	80,146	386,830	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	1,023	6,300	1,521	8,845	2,696	1,582	47	183	884	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,372,668		\$ 2,962,624	\$ 441,930	\$ 878,643	\$ 220,855	\$ 4,504,051	\$ 1,372,668					
	Total Administrative Costs							\$ 1,372,668		\$ 805,676	\$ 23,760	\$ 93,234	\$ 449,998	\$ -
	Unit Cost Multiplier							0.30476295						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 148,660	\$ 74,229	\$ 42,785	\$ 265,675							
	TOTAL FACILITY COSTS							\$ 6,142,394						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
Los Palos Convalescent Hospital

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	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	399									
010	Housekeeping	591	591								
060	Laundry and Linen	2,099	2,099	2,099							
065	Dietary	1,085	1,085	1,085							
155	Social Services	416	416	416							
160	Activities	739	739	739							
165	Administration	2,456	2,456	2,456							
166	Medical Records	920	920	920							
170	Inservice Education - Nursing	100	100	100							
	ANCILLARY SERVICES										
075	Patient Supplies	175	175	175						24,026	24,026
077	Specialized Support Surfaces									3,079	3,079
080	Physical Therapy	352	352	352						244,553	244,553
081	Respiratory Therapy									0	0
082	Occupational Therapy	243	243	243						172,757	172,757
083	Speech Pathology	5	5	5						3,987	3,987
085	Pharmacy	192	192	192						138,339	138,339
090	Laboratory									22,652	22,652
095	Home Health Services									0	0
100	Other Ancillary Services									14,016	14,016
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,901	11,901	11,901	327,940	95,790	2,546,716	2,546,716	2,546,716	3,871,797	3,871,797
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	120	120	120						8,845	8,845
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,793	21,394	20,803	327,940	95,790	2,546,716	2,546,716	2,546,716	4,504,051	4,504,051
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 65,410 0.025684057	\$ 65,598 0.025757878			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 55,964 2.61587361	\$ 123,008 5.91299242	\$ 77,180 0.23534820	\$ 221,407 2.31137718	\$ 3,548 0.00139317	\$ 6,303 0.00247489	\$ 22,719 0.00892086	\$ 20,947 0.00465068	\$ 127,714 0.02835526
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 360,799 16.86449472	\$ 60,104 2.88919465	\$ 68,202 0.20797095	\$ 211,062 2.20337982	\$ 10,018 0.00393351	\$ 27,989 0.01099022	\$ 1,975 0.00077565	\$ 48,515 0.01077143	\$ 25,714 0.00570917
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 263,640 12.09746249	\$ 4,827 0.22561875	\$ 7,283 0.35009090	\$ 26,601 0.08111541	\$ 13,750 0.14354726	\$ 5,272 0.00207013	\$ 9,365 0.00367747	\$ 1,267 0.00049763	\$ 31,125 0.00691051	\$ 11,659 0.00258863

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Los Palos Convalescent Hospital

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

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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	\$ 49,846	\$ 0	\$ 49,846	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,118	0	6,118	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	360,799	0	360,799	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 416,763	\$ 0	\$ 416,763	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 96,840	\$ 0	\$ 96,840	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,622	0	24,622	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	50,137	0	50,137	(Sch 4)
010		Housekeeping - Total	6300	\$ 171,599	\$ 0	\$ 171,599	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,840	0	6,840	(Sch 5)
025		Depreciation: Equipment	7140	76,379	0	76,379	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	53,561	0	53,561	(Sch 5)
040		Property Taxes	7300	27,435	0	27,435	(Sch 5)
045		Property Insurance	7400	20,783	0	20,783	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	99,425	0	99,425	(Sch 6)
055		Interest - Other	7600	\$ 2,984	\$ 0	\$ 2,984	(Sch 6)
057		Subtotal 005 - 055		\$ 875,769	\$ 0	\$ 875,769	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,075	\$ 0	\$ 51,075	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,203	0	8,203	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,739	0	26,739	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 86,017	\$ 0	\$ 86,017	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 177,164	\$ 0	\$ 177,164	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,989	0	34,989	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	189,629	0	189,629	(Sch 4)
065		Dietary - Total	6500	\$ 401,782	\$ 0	\$ 401,782	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 1,431	\$ 0	\$ 1,431	(Sch 2)
075	.20-.39	Fringe Benefits	8100	231	0	231	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	15,197	0	15,197	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,859	\$ 0	\$ 16,859	
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	3,079	0	3,079	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,079	\$ 0	\$ 3,079	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Los Palos Convalescent Hospital

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

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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	229,629	0	229,629	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	508	0	508	(Sch 4)
080		Physical Therapy - Total	8200	\$ 230,137	\$ 0	\$ 230,137	
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	162,805	0	162,805	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 162,805	\$ 0	\$ 162,805	
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	3,782	0	3,782	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 3,782	\$ 0	\$ 3,782	
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	130,476	0	130,476	(Sch 4)
085		Pharmacy - Total	8300	\$ 130,476	\$ 0	\$ 130,476	
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	22,652	0	22,652	(Sch 4)
090		Laboratory - Total	8400	\$ 22,652	\$ 0	\$ 22,652	
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	14,016	0	14,016	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,016	\$ 0	\$ 14,016	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Los Palos Convalescent Hospital

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

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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		\$ 583,806	\$ 0	\$ 583,806	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,021,032	\$ 0	\$ 2,021,032	(Sch 2)
105	.20-.39	Fringe Benefits	6110	412,706	0	412,706	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	112,978	0	112,978	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,546,716	\$ 0	\$ 2,546,716	
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:
Los Palos Convalescent Hospital

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

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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	3,930	0	3,930 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,930	\$ 0	\$ 3,930
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		\$ 2,550,646	\$ 0	\$ 2,550,646
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,325	\$ 0	\$ 56,325 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,085	0	9,085 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,800	0	1,800 (Sch 4)
155		Social Services - Total	6600	\$ 67,210	\$ 0	\$ 67,210

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Los Palos Convalescent Hospital

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

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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	\$ 55,158	\$ 0	\$ 55,158	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,440	0	10,440	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,391	0	13,391	(Sch 4)
160		Activities - Total	6700	\$ 78,989	\$ 0	\$ 78,989	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 320,080	\$ 0	\$ 320,080	(Sch 6)
165	.20-.39	Fringe Benefits	6900	81,826	0	81,826	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	380,003	0	380,003	(Sch 6)
165		Administration - Total	6900	\$ 781,909	\$ 0	\$ 781,909	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 103,167	\$ 0	\$ 103,167	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,700	0	16,700	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,541	0	7,541	(Sch 4)
166		Medical Records - Total	6900	\$ 127,408	\$ 0	\$ 127,408	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 93,234	\$ 0	\$ 93,234	(Sch 6)
169		Quality Assurance Fees	6900	\$ 449,998	\$ 0	\$ 449,998	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 19,133	\$ 0	\$ 19,133	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,733	0	2,733	(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	\$ 21,866	\$ 0	\$ 21,866	
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		\$ 1,644,374	\$ 0	\$ 1,644,374	
200		Total		\$ 6,142,394	\$ 0	\$ 6,142,394	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 84,622	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
Los Palos Convalescent Hospital

Provider NPI:
1306914775

OSHPD Facility Number:
206190492

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
LOS PALOS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1306914775		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>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$84,622	\$84,622	

Provider Name							Fiscal Period			Provider NPI		Adjustments
LOS PALOS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306914775		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						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
2	Not Reported			1	14		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	1,045	1,045		
3	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 19, 2013 Report Date: May 20, 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	24,342	(363)	23,979		