

**REPORT
ON THE
RATE SETTING AUDIT**

**RAINTREE CONVALESCENT HOSPITAL
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1245377068**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Paul Vandrick**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 14, 2013

Gary Williams, CEO
NIA Healthcare Services, Inc.
8448 E. Adams Avenue
Fowler, CA 93625

RAINTREE CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1245377068
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 \$27,796, 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.

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

Gary Williams
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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:

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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility No.:
206100780

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	\$ 1,053,898	\$ 60.64
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 365,134	\$ 21.01
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 340,723	\$ 19.61
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 66,694	\$ 3.84
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 8,979	\$ 0.52
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,362	\$ 0.83
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 24,955	\$ 1.44
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 104,306	\$ 6.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 270,611	\$ 15.57
11	Cost of Routine Service/Audited Total Costs	\$ 2,260,445.00	\$ 2,249,663	\$ 129.45
12	Total Patient Days (Adj)	17,379	17,379	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 130.07	\$ 129.45	
14	Overpayments (Adjs 13-14)	\$ 0	\$ (27,796)	
15	Medi-Cal Days (Adj 12)	17,179	17,088	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility No.:
206100780

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility No.:
206100780

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	\$ 36,943	\$ 36,943		
160	Activities	46,773		\$ 46,773	
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	970,182	36,943	46,773	1,053,898 *
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	\$ 1,053,898	\$ 36,943	\$ 46,773	\$ 1,053,898

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 23,072	\$ 23,072										
010	Housekeeping	70,765	116	\$ 70,881									
060	Laundry and Linen	56,327	1,626	5,021	\$ 62,975								
065	Dietary	120,692	2,548	7,868	0	\$ 131,108							
155	Social Services	N/A	83	258	0	0	\$ 341						
160	Activities	N/A	73	224	0	0	0	\$ 297					
165	Administration	N/A	937	2,892	0	0	0	0		\$ 3,828	\$ 3,828		
166	Medical Records	52,879	218	672	0	0	0	0		53,769		\$ 53,769	
170	Inservice Education - Nursing	49,407	523	1,614	0	0	0	0	\$ 51,544				
ANCILLARY SERVICES													
075	Patient Supplies		1,419	4,382	0	0	0	0	0	5,802	39	552	\$ 6,393
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		348	1,076	0	0	0	0	0	1,424	10	136	1,570
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	0	0	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		15,180	46,873	62,975	131,108	341	297	51,544	308,318	3,776	53,040	365,134 *
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	3	42	45
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 373,142	\$ 23,072	\$ 70,881	\$ 62,975	\$ 131,108	\$ 341	\$ 297	\$ 51,544	\$ 315,544	\$ 3,828	\$ 53,769	\$ 373,142

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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	\$ 109,046	\$ 109,046										
010	Housekeeping	12,663	549	\$ 13,212									
060	Laundry and Linen	11,578	7,686	936	\$ 20,200								
065	Dietary	139,507	12,044	1,467	0	\$ 153,017							
155	Social Services	15	395	48	0	0	\$ 458						
160	Activities	1,193	343	42	0	0	0	\$ 1,578					
165	Administration	N/A	4,426	539	0	0	0	0		\$ 4,965	\$ 4,965		
166	Medical Records	413	1,029	125	0	0	0	0		1,568		\$ 1,568	
170	Inservice Education - Nursing	1,787	2,471	301	0	0	0	0	\$ 4,558				
ANCILLARY SERVICES													
075	Patient Supplies	0	6,708	817	0	0	0	0	0	7,525	51	16	\$ 7,592
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	1,647	201	0	0	0	0	0	1,848	13	4	1,864
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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	73,982	71,748	8,737	20,200	153,017	458	1,578	4,558	334,278	4,898	1,546	340,723 *
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	1,400	0	0	0	0	0	0	0	1,400	4	1	1,405
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 351,584	\$ 109,046	\$ 13,212	\$ 20,200	\$ 153,017	\$ 458	\$ 1,578	\$ 4,558	\$ 345,051	\$ 4,965	\$ 1,568	\$ 351,584

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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)	\$ 72,312	88%							
	Property Tax (line 40)	9,735	12%	\$ 82,047						
005	Plant Operations and Maintenance			6,480	\$ 6,480					
010	Housekeeping			380	33	\$ 413				
060	Laundry and Linen			5,326	457	29	\$ 5,812			
065	Dietary			8,346	716	46	0	\$ 9,108		
155	Social Services			273	23	2	0	0	\$ 298	
160	Activities			238	20	1	0	0	0	\$ 259
165	Administration			3,067	263	17	0	0	0	0
166	Medical Records			713	61	4	0	0	0	0
170	Inservice Education - Nursing			1,712	147	9	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,649	399	26	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	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			1,141	98	6	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			49,720	4,263	273	5,812	9,108	298	259
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	\$ 82,047	100%	\$ 82,047	\$ 6,480	\$ 413	\$ 5,812	\$ 9,108	\$ 298	\$ 259

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 72,312	88%							
	Property Tax (line 40)	9,735	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,347	\$ 3,347				
166	Medical Records				778		\$ 778			
170	Inservice Education - Nursing			\$ 1,868						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,073	34	8	\$ 5,115	\$ 4,508	\$ 607
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	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			0	1,245	8	2	1,256	1,107	149
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			1,868	71,603	3,302	768	75,673	66,694	8,979
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	3	1	3	3	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 82,047	100%	\$ 1,868	\$ 77,921	\$ 3,347	\$ 778	\$ 82,047	\$ 72,312	\$ 9,735

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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. 65% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 12,109												
055	Interest - Other	14												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	262,210												
	Total Costs Allocable as Administration	274,333	65%											
167	CDPH Licensing Fees	14,560	3%											
168	Professional Liability Insurance	25,298	6%											
169	Quality Assurance Fees	105,741	25%											
174	Caregiver Training	0	0%											
	Total	419,932	100%						\$ 419,932					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 5,802	\$ 7,525	\$ 5,073	\$ 18,400	4,311	\$ 2,816	\$ 149	\$ 260	\$ 1,085	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	1,424	1,848	1,245	4,518	1,058	691	37	64	267	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
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	0	0	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			1,053,898	308,318	334,278	71,603	1,768,098	414,235	270,611	14,362	24,955	104,306	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	1,400	0	1,400	328	214	11	20	83	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 419,932		\$ 1,053,898	\$ 315,544	\$ 345,051	\$ 77,921	\$ 1,792,415	\$ 419,932					
	Total Administrative Costs							\$ 419,932		\$ 274,333	\$ 14,560	\$ 25,298	\$ 105,741	\$ -
	Unit Cost Multiplier							0.23428284						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 57,598	\$ 6,533	\$ 4,126	\$ 68,256							
	TOTAL FACILITY COSTS							\$ 2,280,603						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9)	Plant Ops (SQ FT) 5 (Adj 9)	Hskpng (SQ FT) 10 (Adj 9)	Laundry (LBS) 60 (Adj 10)	Dietary (MEALS) 65 (Adj 11)	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	545									
010	Housekeeping	32	32								
060	Laundry and Linen	448	448	448							
065	Dietary	702	702	702							
155	Social Services	23	23	23							
160	Activities	20	20	20							
165	Administration	258	258	258							
166	Medical Records	60	60	60							
170	Inservice Education - Nursing	144	144	144							
	ANCILLARY SERVICES										
075	Patient Supplies	391	391	391						18,400	18,400
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy	96	96	96						4,518	4,518
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,182	4,182	4,182	178,250	51,594	1,044,164	1,044,164	1,044,164	1,768,098	1,768,098
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									1,400	1,400
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,901	6,356	6,324	178,250	51,594	1,044,164	1,044,164	1,044,164	1,792,415	1,792,415
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 36,943 0.035380457	\$ 46,773 0.044794687			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 23,072 3.62995595	\$ 70,881 11.20827935	\$ 62,975 0.35329329	\$ 131,108 2.54115675	\$ 341 0.00032685	\$ 297 0.00028421	\$ 51,544 0.04936361	\$ 3,828 0.00213581	\$ 53,769 0.02999825
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 109,046 17.15638767	\$ 13,212 2.08918476	\$ 20,200 0.11332408	\$ 153,017 2.96579819	\$ 458 0.00043829	\$ 1,578 0.00151117	\$ 4,558 0.00436556	\$ 4,965 0.00277021	\$ 1,568 0.00087465
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 82,047 11.88914650	\$ 6,480 1.01944381	\$ 413 0.06531861	\$ 5,812 0.03260764	\$ 9,108 0.17652603	\$ 298 0.00028578	\$ 259 0.00024850	\$ 1,868 0.00178922	\$ 3,347 0.00186746	\$ 778 0.00043429

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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	\$ 16,905	\$ 0	\$ 16,905	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,167	0	6,167	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	118,802	(9,756)	109,046	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 141,874	\$ (9,756)	\$ 132,118	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 58,791	\$ 0	\$ 58,791	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,974	0	11,974	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,719	(56)	12,663	(Sch 4)
010		Housekeeping - Total	6300	\$ 83,484	\$ (56)	\$ 83,428	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		164	164	(Sch 5)
025		Depreciation: Equipment	7140	3,980	0	3,980	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	61,458	6,710	68,168	(Sch 5)
040		Property Taxes	7300	9,735	0	9,735	(Sch 5)
045		Property Insurance	7400	13,662	(1,553)	12,109	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 14	\$ 0	\$ 14	(Sch 6)
057		Subtotal 005 - 055		\$ 314,207	\$ (4,491)	\$ 309,716	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 45,165	\$ 0	\$ 45,165	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,162	0	11,162	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,782	(1,204)	11,578	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 69,109	\$ (1,204)	\$ 67,905	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 102,538	\$ 0	\$ 102,538	(Sch 3)
065	.20-.39	Fringe Benefits	6500	18,154	0	18,154	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	140,329	(822)	139,507	(Sch 4)
065		Dietary - Total	6500	\$ 261,021	\$ (822)	\$ 260,199	
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		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	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:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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		\$ 0	\$ 0	\$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 816,078	\$ 0	\$ 816,078	(Sch 2)
105	.20-.39	Fringe Benefits	6110	154,104	0	154,104	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	79,345	(5,363)	73,982	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,049,527	\$ (5,363)	\$ 1,044,164	
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:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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	1,400	0	1,400 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,400	\$ 0	\$ 1,400
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		\$ 1,050,927	\$ (5,363)	\$ 1,045,564
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 28,786	\$ 0	\$ 28,786 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,157	0	8,157 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	15	0	15 (Sch 4)
155		Social Services - Total	6600	\$ 36,958	\$ 0	\$ 36,958

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:
1245377068

OSHPD Facility Number:
206100780

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	\$ 39,896	\$ 0	\$ 39,896	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,877	0	6,877	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,193	0	1,193	(Sch 4)
160		Activities - Total	6700	\$ 47,966	\$ 0	\$ 47,966	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 174,412	\$ 0	\$ 174,412	(Sch 6)
165	.20-.39	Fringe Benefits	6900	54,630	0	54,630	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	35,673	(2,505)	33,168	(Sch 6)
165		Administration - Total	6900	\$ 264,715	\$ (2,505)	\$ 262,210	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 50,239	\$ 0	\$ 50,239	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,640	0	2,640	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	413	0	413	(Sch 4)
166		Medical Records - Total	6900	\$ 53,292	\$ 0	\$ 53,292	
167		CDPH Licensing Fees	6900	\$ 14,560	\$ 0	\$ 14,560	(Sch 6)
168		Professional Liability Insurance	6900	\$ 25,298	\$ 0	\$ 25,298	(Sch 6)
169		Quality Assurance Fees	6900	\$ 105,741	\$ 0	\$ 105,741	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 44,517	\$ 0	\$ 44,517	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,890	0	4,890	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,787	0	1,787	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 51,194	\$ 0	\$ 51,194	
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		\$ 599,724	\$ (2,505)	\$ 597,219	
200		Total		\$ 2,294,988	\$ (14,385)	\$ 2,280,603	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900		\$	35,362	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1245377068		14
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 informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$35,362	\$35,362

Provider Name							Fiscal Period	Provider NPI	Adjustments	
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1245377068	14	
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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$118,802	(\$201)	\$118,601 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo	12,719	(56)	12,663
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabo	12,782	(1,204)	11,578
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	140,329	(822)	139,507
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	79,345	(2,229)	77,116 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	35,673	(2,198)	33,475 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	61,458	6,710	68,168
To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501										

Provider Name							Fiscal Period	Provider NPI		Adjustments	
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1245377068		14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$33,475	(\$307)	\$33,168
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expense for assets or building improvements that should have been capitalized. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300	*	\$118,601	(\$9,555)	\$109,046
5	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements To include depreciation expense on the assets or building improvements to be capitalized in conjunction with adjustment number 4. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300		\$0	\$164	\$164
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate the cost of diabetic test strips not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)	*	\$77,116	(\$134)	\$76,982 *
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate podiatric care consulting services expense not included in the rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51123(b), 51310(a)(3) and 51511(c)	*	\$76,982	(\$3,000)	\$73,982
8	10.5	045	4	8A-1	045	4	Property Insurance To eliminate duplicated auto insurance costs to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$13,662	(\$1,553)	\$12,109
*Balance carried forward from prior/to subsequent adjustments										Page 3	

Provider Name							Fiscal Period		Provider NPI		Adjustments
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1245377068		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
9	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	545	545	
	10.7	010	1, 2	7	010	N/A	Housekeeping	0	32	32	
	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen	0	448	448	
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	702	702	
	10.7	075	1, 2, 3	7	075	N/A	Patient Supplies	0	391	391	
	10.7	085	1, 2, 3	7	085	N/A	Pharmacy	0	96	96	
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	0	4,182	4,182	
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	23	23	
	10.7	160	1, 2, 3	7	160	N/A	Activities	0	20	20	
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	258	258	
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	0	60	60	
	10.7	170	1, 2, 3	7	170	N/A	Inservice Education - Nursing	0	144	144	
	10.7	175	1	7	N/A	N/A	Total Statistics - Capital	0	6,901	6,901	
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations	0	6,356	6,356	
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	0	6,324	6,324	
							To establish the correct square footage to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
10	10.7	105	0	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	178,250	178,250	
	10.7	175	0	7	N/A	N/A	Total Statistic - Laundry	0	178,250	178,250	
							To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
11	10.7	105	0	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	51,594	51,594	
	10.7	175	0	7	N/A	N/A	Total Statistics - Dietary	0	51,594	51,594	
							To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1245377068		14
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>												
12	4.1	5	2	1	15	N/A	Medi-Cal Days		17,179	(91)	17,088	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/2011 through 12/31/11 Payment Period: 01/01/2011 through 09/30/2012 Report Date: 10/19/2012 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1245377068		14
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 OTHER MATTERS</u>												
	N/A			1	14	N/A	Overpayments		\$0			
13							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, 51511 and 51458.1			\$26,672		
14							To recover overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			<u>1,124</u> \$27,796	\$27,796	