

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SANTA ANITA CONVALESCENT HOSPITAL  
TEMPLE CITY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1134175201**

**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: Florisabel Montoya**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 24, 2013

Naseer Chohan  
Director of Reimbursement  
Golden State Health Centers, Inc.  
13347 Ventura Boulevard  
Sherman Oaks, CA 91423

SANTA ANITA CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1134175201  
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 \$167,775, which resulted from Medi-Cal overpayments

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

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:  
SANTA ANITA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134175201

OSHPD Facility No.:  
206190682

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 11,124,772	\$ 80.32
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 2,677,148	\$ 19.33
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 2,751,680	\$ 19.87
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 567,932	\$ 4.10
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 76,099	\$ 0.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 95,412	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 265,953	\$ 1.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 1,523,565	\$ 11.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,776,122	\$ 20.04
11	Cost of Routine Service/Audited Total Costs	\$ 22,096,652	\$ 21,858,683	\$ 157.82
12	Total Patient Days (Adj )	138,505	138,505	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 159.54	\$ 157.82	
14	Overpayments (Adj 23)	\$ 0	\$ 167,775	
15	Medi-Cal Days (Adj 22)	113,732	113,973	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
SANTA ANITA CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1134175201

**OSHPD Facility No.:**  
206190682

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
SANTA ANITA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134175201

OSHPD Facility No.:  
206190682

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 221,397	\$ 221,397		
160	Activities	328,061		\$ 328,061	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
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	117,543	0	0	117,543
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0 **
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	10,575,314	221,397	328,061	11,124,772 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 11,242,315</b>	<b>\$ 221,397</b>	<b>\$ 328,061</b>	<b>\$ 11,242,315</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 459,648	\$ 459,648										
010	Housekeeping	604,393	1,307	\$ 605,700									
060	Laundry and Linen	392,543	12,706	16,791	\$ 422,039								
065	Dietary	910,071	21,384	28,259	0	\$ 959,714							
155	Social Services	N/A	1,853	2,449	0	0	\$ 4,302						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	6,748	8,917	0	0	0	0		\$ 15,665	\$ 15,665		
166	Medical Records	309,641	4,586	6,060	0	0	0	0		320,287		\$ 320,287	
170	Inservice Education - Nursing	132,350	0	0	0	0	0	0	\$ 132,350				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		21,247	28,078	0	0	0	0	0	49,326	161	3,294	\$ 52,781 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	24	500	525 ***
080	Physical Therapy		4,158	5,495	0	0	0	0	0	9,653	498	10,180	20,331 ***
081	Respiratory Therapy		4,099	5,416	0	0	0	0	0	9,515	19	379	9,913 ***
082	Occupational Therapy		808	1,068	0	0	0	0	0	1,875	264	5,388	7,527 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	160	3,265	3,425 ***
085	Pharmacy		0	0	0	0	0	0	0	0	420	8,589	9,009 ***
090	Laboratory		0	0	0	0	0	0	0	0	34	697	731 ***
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	182	3,712	3,894
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 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		372,390	492,114	422,039	959,714	4,302	0	132,350	2,382,910	13,720	280,518	2,677,148 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		4,651	6,146	0	0	0	0	0	10,797	48	990	11,835
145	Other Nonreimbursable		3,712	4,906	0	0	0	0	0	8,619	136	2,774	11,528
	<b>TOTAL</b>	<b>\$ 2,808,646</b>	<b>\$ 459,648</b>	<b>\$ 605,700</b>	<b>\$ 422,039</b>	<b>\$ 959,714</b>	<b>\$ 4,302</b>	<b>\$ -</b>	<b>\$ 132,350</b>	<b>\$ 2,472,694</b>	<b>\$ 15,665</b>	<b>\$ 320,287</b>	<b>\$ 2,808,646</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 611,042	\$ 611,042										
010	Housekeeping	166,036	1,737	\$ 167,773									
060	Laundry and Linen	358,998	16,890	4,651	\$ 380,539								
065	Dietary	1,012,169	28,427	7,827	0	\$ 1,048,424							
155	Social Services	8,017	2,464	678	0	0	\$ 11,159						
160	Activities	9,973	0	0	0	0	0	\$ 9,973					
165	Administration	N/A	8,970	2,470	0	0	0	0		\$ 11,440	\$ 11,440		
166	Medical Records	37,519	6,096	1,679	0	0	0	0		45,294		\$ 45,294	
170	Inservice Education - Nursing	13,089	0	0	0	0	0	0	\$ 13,089				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	79,645	28,246	7,777	0	0	0	0	0	115,668	118	466	\$ 116,251 ***
077	Specialized Support Surfaces	30,027	0	0	0	0	0	0	0	30,027	18	71	30,116 ***
080	Physical Therapy	587,974	5,528	1,522	0	0	0	0	0	595,024	364	1,440	596,827 ***
081	Respiratory Therapy	0	5,449	1,500	0	0	0	0	0	6,949	14	54	7,016 ***
082	Occupational Therapy	318,935	1,074	296	0	0	0	0	0	320,305	192	762	321,259 ***
083	Speech Pathology	195,995	0	0	0	0	0	0	0	195,995	117	462	196,573 ***
085	Pharmacy	515,575	0	0	0	0	0	0	0	515,575	307	1,215	517,096 ***
090	Laboratory	41,842	0	0	0	0	0	0	0	41,842	25	99	41,965 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	105,292	0	0	0	0	0	0	0	105,292	133	525	105,950
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 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	607,452	495,043	136,311	380,539	1,048,424	11,159	9,973	13,089	2,701,990	10,020	39,670	2,751,680 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	33,556	6,183	1,702	0	0	0	0	0	41,441	35	140	41,617
145	Other Nonreimbursable	145,861	4,935	1,359	0	0	0	0	0	152,155	99	392	152,647
	<b>TOTAL</b>	<b>\$ 4,878,997</b>	<b>\$ 611,042</b>	<b>\$ 167,773</b>	<b>\$ 380,539</b>	<b>\$ 1,048,424</b>	<b>\$ 11,159</b>	<b>\$ 9,973</b>	<b>\$ 13,089</b>	<b>\$ 4,822,263</b>	<b>\$ 11,440</b>	<b>\$ 45,294</b>	<b>\$ 4,878,997</b>

\* (To Schedule 1)  
\*\* (To Subacute Care - Pediatric Schedule 1)  
\*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 622,358	88%							
	Property Tax (line 40)	83,392	12%	\$ 705,750						
005	Plant Operations and Maintenance			3,413	\$ 3,413					
010	Housekeeping			1,997	10	\$ 2,006				
060	Laundry and Linen			19,414	94	56	\$ 19,564			
065	Dietary			32,674	159	94	0	\$ 32,927		
155	Social Services			2,832	14	8	0	0	\$ 2,854	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			10,311	50	30	0	0	0	0
166	Medical Records			7,007	34	20	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			32,466	158	93	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,353	31	18	0	0	0	0
081	Respiratory Therapy			6,263	30	18	0	0	0	0
082	Occupational Therapy			1,234	6	4	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			569,007	2,765	1,630	19,564	32,927	2,854	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			7,107	35	20	0	0	0	0
145	Other Nonreimbursable			5,673	28	16	0	0	0	0
	<b>TOTAL</b>	<b>\$ 705,750</b>	<b>100%</b>	<b>\$ 705,750</b>	<b>\$ 3,413</b>	<b>\$ 2,006</b>	<b>\$ 19,564</b>	<b>\$ 32,927</b>	<b>\$ 2,854</b>	<b>\$ -</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 622,358	88%							
	Property Tax (line 40)	83,392	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,390	\$ 10,390				
166	Medical Records				7,061		\$ 7,061			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	32,716	107	73	\$ 32,896	\$ 29,009	\$ 3,887 ***
077	Specialized Support Surfaces			0	0	16	11	27	24	3 ***
080	Physical Therapy			0	6,402	330	224	6,957	6,135	822 ***
081	Respiratory Therapy			0	6,311	12	8	6,332	5,583	748 ***
082	Occupational Therapy			0	1,244	175	119	1,537	1,356	182 ***
083	Speech Pathology			0	0	106	72	178	157	21 ***
085	Pharmacy			0	0	279	189	468	413	55 ***
090	Laboratory			0	0	23	15	38	33	4 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	120	82	202	178	24
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 **
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	628,747	9,100	6,184	644,031	567,932	76,099 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	7,162	32	22	7,216	6,363	853
145	Other Nonreimbursable			0	5,716	90	61	5,868	5,174	693
	<b>TOTAL</b>	\$ 705,750	100%	\$ -	\$ 688,299	\$ 10,390	\$ 7,061	\$ 705,750	\$ 622,358	\$ 83,392

\* (To Schedule 1)

\*\* (To Subacute Care - Pediatric Schedule 1)

\*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 25,384												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	3,144,304												
	Total Costs Allocable as Administration	3,169,688	60%											
167	CDPH Licensing Fees	108,938	2%											
168	Professional Liability Insurance	303,657	6%											
169	Quality Assurance Fees	1,739,558	33%											
174	Caregiver Training	0	0%											
	Total	5,321,841	100%						\$ 5,321,841					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 49,326	\$ 115,668	\$ 32,716	\$ 197,710	54,728	\$ 32,596	\$ 1,120	\$ 3,123	\$ 17,889	\$ -
077	Specialized Support Surfaces			0	0	30,027	0	30,027	8,312	4,951	170	474	2,717	0
080	Physical Therapy			0	9,653	595,024	6,402	611,079	169,153	100,748	3,463	9,652	55,291	0
081	Respiratory Therapy			0	9,515	6,949	6,311	22,775	6,304	3,755	129	360	2,061	0
082	Occupational Therapy			0	1,875	320,305	1,244	323,424	89,527	53,322	1,833	5,108	29,264	0
083	Speech Pathology			0	0	195,995	0	195,995	54,253	32,313	1,111	3,096	17,734	0
085	Pharmacy			0	0	515,575	0	515,575	142,717	85,002	2,921	8,143	46,650	0
090	Laboratory			0	0	41,842	0	41,842	11,582	6,898	237	661	3,786	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			117,543	0	105,292	0	222,835	61,683	36,738	1,263	3,520	20,162	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			11,124,772	2,382,910	2,701,990	628,747	16,838,419	4,661,052	2,776,122	95,412	265,953	1,523,565	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	10,797	41,441	7,162	59,400	16,443	9,793	337	938	5,375	0
145	Other Nonreimbursable			0	8,619	152,155	5,716	166,490	46,086	27,449	943	2,630	15,064	0
	<b>SUBTOTAL</b>	\$ 5,321,841		\$ 11,242,315	\$ 2,472,694	\$ 4,822,263	\$ 688,299	\$ 19,225,571	\$ 5,321,841					
	Total Administrative Costs							\$ 5,321,841		\$ 3,169,688	\$ 108,938	\$ 303,657	\$ 1,739,558	\$ -
	Unit Cost Multiplier							0.27681056						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 335,952	\$ 56,734	\$ 17,451	\$ 410,137						
	<b>TOTAL FACILITY COSTS</b>							\$ 24,957,549						

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	376									
010	Housekeeping	220	220								
060	Laundry and Linen	2,139	2,139	2,139							
065	Dietary	3,600	3,600	3,600							
155	Social Services	312	312	312							
160	Activities										
165	Administration	1,136	1,136	1,136							
166	Medical Records	772	772	772							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	3,577	3,577	3,577						197,710	197,710
077	Specialized Support Surfaces									30,027	30,027
080	Physical Therapy	700	700	700						611,079	611,079
081	Respiratory Therapy	690	690	690						22,775	22,775
082	Occupational Therapy	136	136	136						323,424	323,424
083	Speech Pathology									195,995	195,995
085	Pharmacy									515,575	515,575
090	Laboratory									41,842	41,842
095	Home Health Services									0	0
100	Other Ancillary Services									222,835	222,835
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	62,692	62,692	62,692	1,358,340	407,502	11,182,766	11,182,766	11,182,766	16,838,419	16,838,419
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	783	783	783						59,400	59,400
145	Other Nonreimbursable	625	625	625						166,490	166,490
	<b>TOTAL STATISTICS</b>	<b>77,758</b>	<b>77,382</b>	<b>77,162</b>	<b>1,358,340</b>	<b>407,502</b>	<b>11,182,766</b>	<b>11,182,766</b>	<b>11,182,766</b>	<b>19,225,571</b>	<b>19,225,571</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 221,397 0.019798054	\$ 328,061 0.029336302			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 459,648 5.93998604	\$ 605,700 7.84971614	\$ 422,039 0.31070216	\$ 959,714 2.35511465	\$ 4,302 0.00038473	\$ - 0.00000000	\$ 132,350 0.01183518	\$ 15,665 0.00081481	\$ 320,287 0.01665941
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 611,042 7.89643586	\$ 167,773 2.17429844	\$ 380,539 0.28015026	\$ 1,048,424 2.57280613	\$ 11,159 0.00099788	\$ 9,973 0.00089182	\$ 13,089 0.00117046	\$ 11,440 0.00059506	\$ 45,294 0.00235590
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 705,750 9.07623653	\$ 3,413 0.04410153	\$ 2,006 0.02600340	\$ 19,564 0.01440289	\$ 32,927 0.08080164	\$ 2,854 0.00025518	\$ - 0.00000000	\$ - 0.00000000	\$ 10,390 0.00054044	\$ 7,061 0.00036727

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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	\$ 362,435	\$ 0	\$ 362,435	(Sch 3)
005	.20-.39	Fringe Benefits	6200	97,213	0	97,213	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	614,982	(3,940)	611,042	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 1,074,630	\$ (3,940)	\$ 1,070,690	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	590,794	13,599	604,393	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	179,635	(13,599)	166,036	(Sch 4)
010		Housekeeping - Total	6300	\$ 770,429	\$ 0	\$ 770,429	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 69,317	\$ 0	\$ 69,317	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	78,522	0	78,522	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	6,767	33,169	39,936	(Sch 5)
040		Property Taxes	7300	86,168	(2,776)	83,392	(Sch 5)
045		Property Insurance	7400	63,008	(37,624)	25,384	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	372,032	62,551	434,583	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,520,873	\$ 51,380	\$ 2,572,253	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	376,351	16,192	392,543	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	394,899	(35,901)	358,998	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 771,250	\$ (19,709)	\$ 751,541	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 753,265	\$ 0	\$ 753,265	(Sch 3)
065	.20-.39	Fringe Benefits	6500	156,806	0	156,806	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	1,087,306	(75,137)	1,012,169	(Sch 4)
065		Dietary - Total	6500	\$ 1,997,377	\$ (75,137)	\$ 1,922,240	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	80,924	(1,279)	79,645	(Sch 4)
075		Patient Supplies - Total	8100	\$ 80,924	\$ (1,279)	\$ 79,645	
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	30,027	0	30,027	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 30,027	\$ 0	\$ 30,027	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	587,974	0	587,974	(Sch 4)
080		Physical Therapy - Total	8200	\$ 587,974	\$ 0	\$ 587,974	
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	318,935	0	318,935	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 318,935	\$ 0	\$ 318,935	
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	195,995	0	195,995	(Sch 4)
083		Speech Pathology - Total	8280	\$ 195,995	\$ 0	\$ 195,995	
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	515,575	0	515,575	(Sch 4)
085		Pharmacy - Total	8300	\$ 515,575	\$ 0	\$ 515,575	
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	41,842	0	41,842	(Sch 4)
090		Laboratory - Total	8400	\$ 41,842	\$ 0	\$ 41,842	
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	\$ 88,659	\$ 0	\$ 88,659	(Sch 2)
100	.20-.39	Fringe Benefits	8900	28,884	0	28,884	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	104,013	1,279	105,292	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 221,556	\$ 1,279	\$ 222,835	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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		\$ 1,992,828	\$ 0	\$ 1,992,828	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 8,492,341	\$ 0	\$ 8,492,341	(Sch 2)
105	.20-.39	Fringe Benefits	6110	2,082,973	0	2,082,973	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	628,476	(21,024)	607,452	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 11,203,790	\$ (21,024)	\$ 11,182,766	
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:  
SANTA ANITA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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)
		<b>Other Nonreimbursable</b>				
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	33,556	0	33,556 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 33,556	\$ 0	\$ 33,556
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	145,861	0	145,861 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 145,861	\$ 0	\$ 145,861
146		<b>Subtotal 105 - 145</b>		\$ 11,383,207	\$ (21,024)	\$ 11,362,183
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 179,136	\$ 0	\$ 179,136 (Sch 2)
155	.20-.39	Fringe Benefits	6600	42,261	0	42,261 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,017	0	8,017 (Sch 4)
155		Social Services - Total	6600	\$ 229,414	\$ 0	\$ 229,414

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA ANITA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134175201

OSHPD Facility Number:  
206190682

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	\$ 273,061	\$ 0	\$ 273,061	(Sch 2)
160	.20-.39	Fringe Benefits	6700	55,000	0	55,000	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,973	0	9,973	(Sch 4)
160		Activities - Total	6700	\$ 338,034	\$ 0	\$ 338,034	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 650,843	\$ 0	\$ 650,843	(Sch 6)
165	.20-.39	Fringe Benefits	6900	151,802	0	151,802	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,553,768	(212,109)	2,341,659	(Sch 6)
165		Administration - Total	6900	\$ 3,356,413	\$ (212,109)	\$ 3,144,304	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 255,735	\$ 0	\$ 255,735	(Sch 3)
166	.20-.39	Fringe Benefits	6900	53,906	0	53,906	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	37,519	0	37,519	(Sch 4)
166		Medical Records - Total	6900	\$ 347,160	\$ 0	\$ 347,160	
167		CDPH Licensing Fees	6900	\$ 108,938	\$ 0	\$ 108,938	(Sch 6)
168		Professional Liability Insurance	6900	\$ 303,657	\$ 0	\$ 303,657	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,739,558	\$ 0	\$ 1,739,558	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 104,859	\$ 0	\$ 104,859	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,491	0	27,491	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	13,089	0	13,089	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 145,439	\$ 0	\$ 145,439	
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	
		<b>Subtotal 155 - 174</b>		\$ 6,568,613	\$ (212,109)	\$ 6,356,504	
200		<b>Total</b>		\$ 25,234,148	\$ (276,599)	\$ 24,957,549	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 446,171	
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\* For informational purposes only, this amount is included in various cost centers above.

























Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA ANITA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1134175201		23
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						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$446,171	\$446,171	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SANTA ANITA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134175201	23		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$179,635	(\$18,272)	\$161,363 *	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabo	394,899	(21,904)	372,995 *	
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staf	590,794	18,272	609,066 *	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staf	376,351	21,904	398,255 *	
							To reclassify the reported expenses to agree with the provider's trial balance.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	* \$609,066	(\$4,673)	\$604,393	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	* 398,255	(5,712)	392,543	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	* 161,363	4,673	166,036	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	* 372,995	5,712	378,707 *	
							To reclassify the reported expenses to agree with the invoices.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$614,982	(\$3,940)	\$611,042	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	2,553,768	(29,229)	2,524,539 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	6,767	33,169	39,936	
							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				
5	10.5	045	4	8A-1	045	4	Property Insurance	\$63,008	(\$35,412)	\$27,596 *	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	372,032	35,412	407,444 *	
							To reclassify mortgage insurance expense to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SANTA ANITA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134175201	23		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$80,924	(\$1,279)	\$79,645	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	104,013	1,279	105,292	
							To reclassify nonpatient drug sales abatement to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$628,476	(\$13,138)	\$615,338 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 2,524,539	13,138	2,537,677 *	
							To reclassify consulting fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SANTA ANITA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1134175201		23
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
8	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported expense to agree with the property tax statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$86,168	(\$2,776)	\$83,392	
9	10.5	045	4	8A-1	045	4	Property Insurance * To adjust the reported expense to agree with the property insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$27,596	(\$2,212)	\$25,384	
10	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment * To reverse the provider's interest income abatement made in error. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	\$407,444	\$27,139	\$434,583	
11	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor * To abate laundry revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	\$378,707	(\$19,709)	\$358,998	
12	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To abate nonpatient meals revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	\$1,087,306	(\$75,137)	\$1,012,169	
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor * To eliminate the prior year nebulizer expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	\$615,338	(\$2,625)	\$612,713 *	
14	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor * To eliminate medical supplies expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$612,713	(\$5,261)	\$607,452	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SANTA ANITA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1134175201		23	
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate interest income against the related costs. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	*	\$2,537,677	(\$19,556)	\$2,518,121 *
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the provider's other revenues abatement to agree with the trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$2,518,121	(\$20,143)	\$2,497,978 *
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate accounting expense incurred by a related facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$2,497,978	(\$5,125)	\$2,492,853 *
18	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate estimated accruals of legal expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$2,492,853	(\$106,000)	\$2,386,853 *
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate professional fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$2,386,853	(\$2,000)	\$2,384,853 *
20	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate professional fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$2,384,853	(\$36,162)	\$2,348,691 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SANTA ANITA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1134175201		23
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2139.3, 2300 and 2304	*	\$2,348,691	(\$7,032)	\$2,341,659

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA ANITA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1134175201		23
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						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
22	4.1	5	2	1	15	N/A	Medi-Cal Days		113,732	241	113,973	
							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 November 29, 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA ANITA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1134175201		23
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>												
23	Not Reportec			1	14		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	\$167,775	\$167,775