

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SANTA FE CONVALESCENT HOSPITAL  
LONG BEACH, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1225025836**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Wei Wang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 3, 2013

Jeff Schachten, Administrator  
Santa Fe Convalescent Hospital  
3294 Santa Fe Avenue  
Long Beach, CA 90810

SANTA FE CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI): 1225025836  
FISCAL PERIOD ENDED: DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$3,831, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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 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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Jeff Schachten  
Page 3

Certified

Enclosures

cc: Merle Sin, Controller  
US SkilledServe  
4115 East Broadway, Suite A  
Long Beach, CA 90803

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

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

Provider NPI:  
1225025836

OSHPD Facility No.:  
206190683

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	\$ 2,372,081	\$ 76.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 622,104	\$ 20.10
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 443,369	\$ 14.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 25,490	\$ 0.82
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,493	\$ 0.60
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,655	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 80,561	\$ 2.60
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 372,475	\$ 12.04
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 429,798	\$ 13.89
11	Cost of Routine Service/Audited Total Costs	\$ 4,488,852.00	\$ 4,383,027	\$ 141.64
12	Total Patient Days (Adj 21)	30,948	30,945	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 145.04	\$ 141.64	
14	Overpayments (Adj 24)		\$ (3,831)	
15	Medi-Cal Days (Adj 22)	27,887	27,751	
16	Medi-Cal Managed Care Days (Adj 23)		7	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<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 FE CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1225025836

**OSHPD Facility No.:**  
206190683

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
SANTA FE CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1225025836

**OSHPD Facility No.:**  
206190683

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 43,286	\$ 43,286		
160	Activities	52,324		\$ 52,324	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	30,655	0	0	30,655
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	78,714	0	0	78,714
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	64,245	0	0	64,245
083	Speech Pathology	3,464	0	0	3,464
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,276,471	43,286	52,324	2,372,081
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>\$ 2,549,159</b>	<b>\$ 43,286</b>	<b>\$ 52,324</b>	<b>\$ 2,549,159</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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	\$ 112,521	\$ 112,521										
010	Housekeeping	117,954	1,247	\$ 119,201									
060	Laundry and Linen	28,400	3,569	3,823	\$ 35,792								
065	Dietary	251,671	12,523	13,415	0	\$ 277,609							
155	Social Services	N/A	546	585	0	0	\$ 1,131						
160	Activities	N/A	1,018	1,091	0	0	0	\$ 2,109					
165	Administration	N/A	8,009	8,580	0	0	0	0	\$ 16,589	\$ 16,589			
166	Medical Records	53,972	220	236	0	0	0	0	54,428		\$ 54,428		
170	Inservice Education - Nursing	75,324	0	0	0	0	0	0	\$ 75,324				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		448	480	0	0	0	0	0	928	278	913	\$ 2,119
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,558	2,741	0	0	0	0	0	5,299	382	1,252	6,932
081	Respiratory Therapy		106	113	0	0	0	0	0	219	2	6	227
082	Occupational Therapy		0	0	0	0	0	0	0	0	277	909	1,186
083	Speech Pathology		0	0	0	0	0	0	0	0	21	70	92
085	Pharmacy		904	969	0	0	0	0	0	1,873	635	2,085	4,593
090	Laboratory		0	0	0	0	0	0	0	0	39	127	166
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	21	70	91
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		80,777	86,531	35,792	277,609	1,131	2,109	75,324	559,273	14,677	48,154	622,104
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		326	349	0	0	0	0	0	675	11	35	720
145	Other Nonreimbursable		269	288	0	0	0	0	0	557	246	808	1,611
	<b>TOTAL</b>	<b>\$ 639,842</b>	<b>\$ 112,521</b>	<b>\$ 119,201</b>	<b>\$ 35,792</b>	<b>\$ 277,609</b>	<b>\$ 1,131</b>	<b>\$ 2,109</b>	<b>\$ 75,324</b>	<b>\$ 568,825</b>	<b>\$ 16,589</b>	<b>\$ 54,428</b>	<b>\$ 639,842</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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	\$ 117,242	\$ 117,242										
010	Housekeeping	19,326	1,299	\$ 20,625									
060	Laundry and Linen	22,550	3,718	661	\$ 26,930								
065	Dietary	193,277	13,049	2,321	0	\$ 208,647							
155	Social Services	3,120	569	101	0	0	\$ 3,790						
160	Activities	4,077	1,061	189	0	0	0	\$ 5,327					
165	Administration	N/A	8,345	1,485	0	0	0	0		\$ 9,830	\$ 9,830		
166	Medical Records	4,598	229	41	0	0	0	0		4,868		\$ 4,868	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	32,192	467	83	0	0	0	0	0	32,742	165	82	\$ 32,989
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	240	2,666	474	0	0	0	0	0	3,380	226	112	3,718
081	Respiratory Therapy	0	110	20	0	0	0	0	0	130	1	0	132
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	164	81	246
083	Speech Pathology	1,515	0	0	0	0	0	0	0	1,515	13	6	1,534
085	Pharmacy	143,945	942	168	0	0	0	0	0	145,055	376	186	145,618
090	Laboratory	8,986	0	0	0	0	0	0	0	8,986	23	11	9,020
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	4,913	0	0	0	0	0	0	0	4,913	13	6	4,932
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	86,533	84,166	14,972	26,930	208,647	3,790	5,327	0	430,365	8,697	4,307	443,369 *
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	1,230	340	60	0	0	0	0	0	1,630	6	3	1,639
145	Other Nonreimbursable	56,114	280	50	0	0	0	0	0	56,444	146	72	56,662
	<b>TOTAL</b>	<b>\$ 699,858</b>	<b>\$ 117,242</b>	<b>\$ 20,625</b>	<b>\$ 26,930</b>	<b>\$ 208,647</b>	<b>\$ 3,790</b>	<b>\$ 5,327</b>	<b>\$ -</b>	<b>\$ 685,160</b>	<b>\$ 9,830</b>	<b>\$ 4,868</b>	<b>\$ 699,858</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

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

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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)	\$ 26,831	58%							
	Property Tax (line 40)	19,466	42%	\$ 46,297						
005	Plant Operations and Maintenance			1,894	\$ 1,894					
010	Housekeeping			492	21	\$ 513				
060	Laundry and Linen			1,408	60	16	\$ 1,485			
065	Dietary			4,942	211	58	0	\$ 5,210		
155	Social Services			215	9	3	0	0	\$ 227	
160	Activities			402	17	5	0	0	0	\$ 424
165	Administration			3,161	135	37	0	0	0	0
166	Medical Records			87	4	1	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			177	8	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,010	43	12	0	0	0	0
081	Respiratory Therapy			42	2	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			357	15	4	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			31,876	1,360	372	1,485	5,210	227	424
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			129	5	2	0	0	0	0
145	Other Nonreimbursable			106	5	1	0	0	0	0
	<b>TOTAL</b>	\$ 46,297	100%	\$ 46,297	\$ 1,894	\$ 513	\$ 1,485	\$ 5,210	\$ 227	\$ 424

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

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

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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 58% Of Total	Property Tax 42% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 26,831	58%							
	Property Tax (line 40)	19,466	42%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,332	\$ 3,332				
166	Medical Records				92		\$ 92			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	186	56	2	\$ 244	\$ 141	\$ 103
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,064	77	2	1,143	663	481
081	Respiratory Therapy			0	44	0	0	44	26	19
082	Occupational Therapy			0	0	56	2	57	33	24
083	Speech Pathology			0	0	4	0	4	3	2
085	Pharmacy			0	376	128	4	507	294	213
090	Laboratory			0	0	8	0	8	5	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4	0	4	3	2
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	40,954	2,948	81	43,984	25,490	18,493 *
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	136	2	0	138	80	58
145	Other Nonreimbursable			0	112	49	1	163	94	68
	<b>TOTAL</b>	\$ 46,297	100%	\$ -	\$ 42,873	\$ 3,332	\$ 92	\$ 46,297	\$ 26,831	\$ 19,466

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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. 48% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 41% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 6,971												
055	Interest - Other	108												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	478,718												
	Total Costs Allocable as Administration	485,797	48%											
167	CDPH Licensing Fees	21,086	2%											
168	Professional Liability Insurance	91,058	9%											
169	Quality Assurance Fees	421,006	41%											
174	Caregiver Training	0	0%											
	Total	1,018,947	100%						\$ 1,018,947					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 30,655	\$ 928	\$ 32,742	\$ 186	\$ 64,512	17,091	\$ 8,149	\$ 354	\$ 1,527	\$ 7,062	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			78,714	5,299	3,380	1,064	88,457	23,436	11,173	485	2,094	9,683	0
081	Respiratory Therapy			0	219	130	44	393	104	50	2	9	43	0
082	Occupational Therapy			64,245	0	0	0	64,245	17,021	8,115	352	1,521	7,033	0
083	Speech Pathology			3,464	0	1,515	0	4,979	1,319	629	27	118	545	0
085	Pharmacy			0	1,873	145,055	376	147,305	39,026	18,606	808	3,488	16,125	0
090	Laboratory			0	0	8,986	0	8,986	2,381	1,135	49	213	984	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,913	0	4,913	1,302	621	27	116	538	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			2,372,081	559,273	430,365	40,954	3,402,674	901,490	429,798	18,655	80,561	372,475	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	675	1,630	136	2,441	647	308	13	58	267	0
145	Other Nonreimbursable			0	557	56,444	112	57,113	15,131	7,214	313	1,352	6,252	0
	<b>SUBTOTAL</b>	\$ 1,018,947		\$ 2,549,159	\$ 568,825	\$ 685,160	\$ 42,873	\$ 3,846,018	\$ 1,018,947					
	Total Administrative Costs							\$ 1,018,947		\$ 485,797	\$ 21,086	\$ 91,058	\$ 421,006	\$ -
	Unit Cost Multiplier							0.26493561						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 71,017	\$ 14,698	\$ 3,424	\$ 89,138							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,954,103						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 20)	Plant Ops (SQ FT) 5 (Adj 20)	Hskpng (SQ FT) 10 (Adj 19, 20)	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	589									
010	Housekeeping	153	153								
060	Laundry and Linen	438	438	438							
065	Dietary	1,537	1,537	1,537							
155	Social Services	67	67	67							
160	Activities	125	125	125							
165	Administration	983	983	983							
166	Medical Records	27	27	27							
170	Inservice Education - Nursing										
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	55	55	55						64,512	64,512
077	Specialized Support Surfaces									0	0
080	Physical Therapy	314	314	314						88,457	88,457
081	Respiratory Therapy	13	13	13						393	393
082	Occupational Therapy									64,245	64,245
083	Speech Pathology									4,979	4,979
085	Pharmacy	111	111	111						147,305	147,305
090	Laboratory									8,986	8,986
095	Home Health Services									0	0
100	Other Ancillary Services									4,913	4,913
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	9,914	9,914	9,914	151,655	90,993	2,363,004	2,363,004	2,363,004	3,402,674	3,402,674
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	40	40	40						2,441	2,441
145	Other Nonreimbursable	33	33	33						57,113	57,113
TOTAL STATISTICS		14,399	13,810	13,657	151,655	90,993	2,363,004	2,363,004	2,363,004	3,846,018	3,846,018
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 43,286	\$ 52,324			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.018318209	0.022143001			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 112,521	\$ 119,201	\$ 35,792	\$ 277,609	\$ 1,131	\$ 2,109	\$ 75,324	\$ 16,589	\$ 54,428
UNIT COST MULTIPLIER (INDIRECT SALARIES)			8.14779146	8.72816959	0.23600719	3.05088691	0.00047850	0.00089272	0.03187637	0.00431331	0.01415169
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 117,242	\$ 20,625	\$ 26,930	\$ 208,647	\$ 3,790	\$ 5,327	\$ -	\$ 9,830	\$ 4,868
UNIT COST MULTIPLIER (INDIRECT OTHER)			8.48964519	1.51020837	0.17757368	2.29299809	0.00160389	0.00225433	0.00000000	0.00255585	0.00126572
TOTAL CAPITAL COSTS - SCH. 5		\$ 46,297	\$ 1,894	\$ 513	\$ 1,485	\$ 5,210	\$ 227	\$ 424	\$ -	\$ 3,332	\$ 92
UNIT COST MULTIPLIER (CAPITAL COSTS)		3.21529273	0.13713305	0.03755738	0.00979073	0.05726159	0.00009612	0.00017933	0.00000000	0.00086644	0.00002380

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

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

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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	\$ 93,262	\$ 0	\$ 93,262	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,259	0	19,259	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	116,317	925	117,242	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 228,838	\$ 925	\$ 229,763	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 93,925	\$ 0	\$ 93,925	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,029	0	24,029	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,326	0	19,326	(Sch 4)
010		Housekeeping - Total	6300	\$ 137,280	\$ 0	\$ 137,280	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 14,105	\$ 0	\$ 14,105	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	12,269	457	12,726	(Sch 5)
040		Property Taxes	7300	19,466	0	19,466	(Sch 5)
045		Property Insurance	7400	12,858	(5,887)	6,971	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 108	\$ 0	\$ 108	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 424,924	\$ (4,505)	\$ 420,419	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 22,530	\$ 0	\$ 22,530	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,870	0	5,870	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,797	(2,247)	22,550	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 53,197	\$ (2,247)	\$ 50,950	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 207,373	\$ 0	\$ 207,373	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,298	0	44,298	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	193,277	0	193,277	(Sch 4)
065		Dietary - Total	6500	\$ 444,948	\$ 0	\$ 444,948	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 23,864	\$ 0	\$ 23,864	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,791	0	6,791	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	31,316	876	32,192	(Sch 4)
075		Patient Supplies - Total	8100	\$ 61,971	\$ 876	\$ 62,847	
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:  
SANTA FE CONVALESCENT HOSPITAL

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

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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	\$ 67,090	\$ 0	\$ 67,090	(Sch 2)
080	.20-.39	Fringe Benefits	8200	11,624	0	11,624	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	240	0	240	(Sch 4)
080		Physical Therapy - Total	8200	\$ 78,954	\$ 0	\$ 78,954	
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	\$ 53,099	\$ 0	\$ 53,099	(Sch 2)
082	.20-.39	Fringe Benefits	8250	11,146	0	11,146	(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	\$ 64,245	\$ 0	\$ 64,245	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 2,652	\$ 0	\$ 2,652	(Sch 2)
083	.20-.39	Fringe Benefits	8280	812	0	812	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,515	0	1,515	(Sch 4)
083		Speech Pathology - Total	8280	\$ 4,979	\$ 0	\$ 4,979	
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	150,179	(6,234)	143,945	(Sch 4)
085		Pharmacy - Total	8300	\$ 150,179	\$ (6,234)	\$ 143,945	
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	8,986	0	8,986	(Sch 4)
090		Laboratory - Total	8400	\$ 8,986	\$ 0	\$ 8,986	
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	2,864	2,049	4,913	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,864	\$ 2,049	\$ 4,913	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

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

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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		\$ 372,178	\$ (3,309)	\$ 368,869	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,865,856	\$ 0	\$ 1,865,856	(Sch 2)
105	.20-.39	Fringe Benefits	6110	410,615	0	410,615	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	120,081	(33,548)	86,533	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,396,552	\$ (33,548)	\$ 2,363,004	
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:  
SANTA FE CONVALESCENT HOSPITAL

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

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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)
		<b>Other Nonreimbursable</b>				
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	1,230	0	1,230 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,230	\$ 0	\$ 1,230
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		56,114	56,114 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 56,114	\$ 56,114
146		<b>Subtotal 105 - 145</b>		\$ 2,397,782	\$ 22,566	\$ 2,420,348
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,595	\$ 0	\$ 35,595 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,691	0	7,691 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,120	0	3,120 (Sch 4)
155		Social Services - Total	6600	\$ 46,406	\$ 0	\$ 46,406

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

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

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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	\$ 38,286	\$ 0	\$ 38,286	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,038	0	14,038	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,077	0	4,077	(Sch 4)
160		Activities - Total	6700	\$ 56,401	\$ 0	\$ 56,401	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 314,137	\$ 0	\$ 314,137	(Sch 6)
165	.20-.39	Fringe Benefits	6900	75,535	0	75,535	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	126,085	(37,039)	89,046	(Sch 6)
165		Administration - Total	6900	\$ 515,757	\$ (37,039)	\$ 478,718	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 44,362	\$ 0	\$ 44,362	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,610	0	9,610	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,598	0	4,598	(Sch 4)
166		Medical Records - Total	6900	\$ 58,570	\$ 0	\$ 58,570	
167		CDPH Licensing Fees	6900	\$ 26,743	\$ (5,657)	\$ 21,086	(Sch 6)
168		Professional Liability Insurance	6900	\$ 105,815	\$ (14,757)	\$ 91,058	(Sch 6)
169		Quality Assurance Fees	6900	\$ 421,006	\$ 0	\$ 421,006	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,664	\$ 0	\$ 65,664	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,660	0	9,660	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 75,324	\$ 0	\$ 75,324	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,306,022	\$ (57,453)	\$ 1,248,569	
200		<b>Total</b>		\$ 4,999,051	\$ (44,948)	\$ 4,954,103	
210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 56,598	

\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	925							925
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	457						629	
040	4	Property Taxes	0							
045	4	Property Insurance	(5,887)							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(2,247)							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	876					876		
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							













Provider Name:  
SANTA FE CONVALESCENT HOSPITAL

Provider NPI:  
1225025836

OSHPD Facility Number:  
206190683

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	0	(5,887)	(736)	(302)	(6,000)	(14,157)	(6,234)	(11,632)

Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA FE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1225025836		24
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	N/A			8	210		Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$56,598	\$56,598

Provider Name							Fiscal Period	Provider NPI		Adjustments
SANTA FE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1225025836		24
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	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	\$26,743	(\$5,657)	\$21,086
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	126,085	5,657	131,742 *
							To reclassify other non DHCS license fee 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			
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$105,815	(\$2,959)	\$102,856 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 131,742	2,959	134,701 *
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$102,856	(\$11,798)	\$91,058
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 134,701	11,798	146,499 *
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SANTA FE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1225025836		24
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>											
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$120,081	(\$13,120)	\$106,961 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 146,499	13,120	159,619 *	
							To reclassify physician service expenses 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				
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$106,961	(\$6,000)	\$100,961 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 159,619	6,000	165,619 *	
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				
7	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$31,316	\$876	\$32,192	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 100,961	(876)	100,085 *	
							To reclassify nasal mask and flex tubing expenses 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				
8	10.5	035	4	8A-1	035	4	Leases and Rentals	\$12,269	\$629	\$12,898 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 100,085	(629)	99,456 *	
							To reclassify oxygen and concentrators lease expense from the using cost center 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				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SANTA FE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1225025836		24	
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>											
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$116,317	\$925	\$117,242	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 99,456	(925)	98,531 *	
							To reclassify sanitary supply expenses 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				
10	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$2,864	\$2,049	\$4,913	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 98,531	(2,049)	96,482 *	
							To reclassify variable heights beds expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(c)				
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$165,619	(\$56,114)	\$109,505 *	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable	0	56,114	56,114	
							To reclassify marketing related mileage, gifts, lunches, salary and benefit expenses to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SANTA FE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1225025836		24
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>ADJUSTMENTS TO REPORTED COSTS</b>										
12	10.5	045	4	8A-1	045	4	Property Insurance To adjust the reported property insurance expenses to agree with the property insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$12,858	(\$5,887)	\$6,971
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust pharmaceuticals expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$96,482	(\$736)	\$95,746 *
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate travel expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	* \$109,505	(\$302)	\$109,203 *
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate travel expense from a related party. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304	* \$109,203	(\$6,000)	\$103,203 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SANTA FE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1225025836		24	
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>ADJUSTMENTS TO REPORTED COSTS</b>											
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the US SkilledServ Home Office Audit Report for fiscal period ended Dec 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$103,203	(\$14,157)	\$89,046
17	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor To eliminate the profit factor from the related organization, Skilled Nursing Pharmacy. 42 CFR 413.17 CMS Pub. 15-1, Section 1005		\$150,179	(\$6,234)	\$143,945
18	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$12,898	(\$172)	\$12,726
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		24,797	(2,247)	22,550
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate the profit factor from the related organization, Acute Ca Alternatives. 42 CFR 413.17 CMS Pub. 15-1, Section 1005	*	95,746	(9,213)	86,533

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SANTA FE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1225025836		24	
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>ADJUSTMENTS TO REPORTED STATISTICS</b>											
19	10.7	060	3	7	060		Laundry and Linen (Square Feet)	0	438	438	
	10.7	175	3	7	N/A		Total - Square Feet	13,219	438	13,657	
							To reconcile the provider's reported statistics on page 10.7 column 1 to column 2 and column 3.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
20	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	68	(13)	55	
	10.7	081	1,2,3	7	081		Respiratory Therapy	0	13	13	
	10.7	145	1,2,3	7	145		Other Nonreimbursable	0	33	33	
	10.7	165	1,2,3	7	165		Administration	1,016	(33)	983	
							To adjust square footage statistics to agree with audited square footage statistics in order to properly allocate indirect costs.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
SANTA FE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1225025836		24
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
21	4.1	5	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	30,948	(3)	30,945
22	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through August 31, 2012 Report Date: September 13, 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	27,887	(136)	27,751
23	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	7	7

Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA FE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1225025836		24
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
24	Not Reported			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.			\$0	\$3,831	\$3,831