

**REPORT
ON THE
RATE SETTING AUDIT**

**RAFAEL CONVALESCENT HOSPITAL
SAN RAFAEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1124178645**

**FISCAL PERIOD ENDED
MAY 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Ken Phelan
Auditor: Maria Bernardez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 16, 2013

Michael Egan, Administrator
Rafael Convalescent Hospital
234 North San Pedro Road
San Rafael, CA 94903

RAFAEL CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1124178645
FISCAL PERIOD ENDED MAY 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$48,735, which resulted from Medi-Cal overpayments

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

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

John Melton, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility No.:
206211048

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,799,510	\$ 98.44
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,458,013	\$ 29.90
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,651,302	\$ 33.87
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 149,027	\$ 3.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 65,330	\$ 1.34
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 42,145	\$ 0.86
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,889	\$ 1.33
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 507,588	\$ 10.41
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,032,278	\$ 21.17
11	Cost of Routine Service/Audited Total Costs	\$ 10,320,473	\$ 9,770,083	\$ 200.38
12	Total Patient Days	48,757	48,757	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 211.67	\$ 200.38	
14	Overpayments (Adj 9)	\$ 0	\$ (48,735)	
15	Medi-Cal Days (Adj 7)	30,126	29,953	
16	Medi-Cal Managed Care Days (Adj 8)		226	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility No.:
206211048

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility No.:
206211048

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 160,512	\$ 160,512		
160	Activities	208,065		\$ 208,065	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	4,430,933	160,512	208,065	4,799,510
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,799,510	\$ 160,512	\$ 208,065	\$ 4,799,510

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 215,255	\$ 215,255										
010	Housekeeping	292,925	-	\$ 292,925									
060	Laundry and Linen	258,315	8,236	11,207	\$ 277,758								
065	Dietary	613,097	14,056	19,127	0	\$ 646,280							
155	Social Services	N/A	1,315	1,790	0	0	\$ 3,105						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	17,022	23,164	0	0	0	0		\$ 40,185	\$ 40,185		
166	Medical Records	73,914	0	0	0	0	0	0		73,914		\$ 73,914	
170	Inservice Education - Nursing	59,627	4,453	6,060	0	0	0	0	\$ 70,140				
ANCILLARY SERVICES													
075	Patient Supplies		4,238	5,767	0	0	0	0	0	10,006	311	573	\$ 10,890
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		6,353	8,645	0	0	0	0	0	14,998	1,492	2,743	19,233
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,375	1,872	0	0	0	0	0	3,247	642	1,182	5,071
083	Speech Pathology		1,384	1,883	0	0	0	0	0	3,268	147	271	3,686
085	Pharmacy		2,106	2,866	0	0	0	0	0	4,972	1,214	2,233	8,419
090	Laboratory		0	0	0	0	0	0	0	0	224	411	635
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	116	212	328
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		152,911	208,086	277,758	646,280	3,105	0	70,140	1,358,280	35,126	64,608	1,458,013 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,805	2,457	0	0	0	0	0	4,262	93	171	4,526
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	821	1,510	2,331
	TOTAL	\$ 1,513,133	\$ 215,255	\$ 292,925	\$ 277,758	\$ 646,280	\$ 3,105	\$ -	\$ 70,140	\$ 1,399,034	\$ 40,185	\$ 73,914	\$ 1,513,133

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 614,392	\$ 614,392										
010	Housekeeping	95,184	0	\$ 95,184									
060	Laundry and Linen	84,307	23,507	3,642	\$ 111,456								
065	Dietary	500,439	40,119	6,215	0	\$ 546,773							
155	Social Services	0	3,754	582	0	0	\$ 4,336						
160	Activities	21,673	0	0	0	0	0	\$ 21,673					
165	Administration	N/A	48,584	7,527	0	0	0	0		\$ 56,111	\$ 56,111		
166	Medical Records	12,905	0	0	0	0	0	0		12,905		\$ 12,905	
170	Inservice Education - Nursing	682	12,710	1,969	0	0	0	0	\$ 15,362				
ANCILLARY SERVICES													
075	Patient Supplies	41,846	12,097	1,874	0	0	0	0	0	55,817	435	100	\$ 56,352
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	294,553	18,133	2,809	0	0	0	0	0	315,495	2,083	479	318,057
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	136,043	3,926	608	0	0	0	0	0	140,577	897	206	141,680
083	Speech Pathology	23,972	3,951	612	0	0	0	0	0	28,535	206	47	28,787
085	Pharmacy	260,419	6,012	931	0	0	0	0	0	267,362	1,695	390	269,447
090	Laboratory	50,605	0	0	0	0	0	0	0	50,605	312	72	50,989
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	26,135	0	0	0	0	0	0	0	26,135	161	37	26,333
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	387,314	436,447	67,616	111,456	546,773	4,336	21,673	15,362	1,590,976	49,046	11,280	1,651,302 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	8,825	5,153	798	0	0	0	0	0	14,776	130	30	14,936
145	Other Nonreimbursable	185,756	0	0	0	0	0	0	0	185,756	1,146	264	187,166
	TOTAL	\$ 2,745,050	\$ 614,392	\$ 95,184	\$ 111,456	\$ 546,773	\$ 4,336	\$ 21,673	\$ 15,362	\$ 2,676,034	\$ 56,111	\$ 12,905	\$ 2,745,050

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 163,793	70%							
	Property Tax (line 40)	71,803	30%	\$ 235,596						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			9,014	0	0	\$ 9,014			
065	Dietary			15,384	0	0	0	\$ 15,384		
155	Social Services			1,440	0	0	0	0	\$ 1,440	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			18,630	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			4,874	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,639	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,953	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,505	0	0	0	0	0	0
083	Speech Pathology			1,515	0	0	0	0	0	0
085	Pharmacy			2,305	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			167,361	0	0	9,014	15,384	1,440	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,976	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 235,596	100%	\$ 235,596	\$ -	\$ -	\$ 9,014	\$ 15,384	\$ 1,440	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

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 70% Of Total	Property Tax 30% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 163,793	70%							
	Property Tax (line 40)	71,803	30%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,630	\$ 18,630				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 4,874						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,639	144	0	\$ 4,783	\$ 3,325	\$ 1,458
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	6,953	691	0	7,645	5,315	2,330
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,505	298	0	1,803	1,254	550
083	Speech Pathology			0	1,515	68	0	1,583	1,101	482
085	Pharmacy			0	2,305	563	0	2,868	1,994	874
090	Laboratory			0	0	104	0	104	72	32
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	54	0	54	37	16
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			4,874	198,072	16,284	0	214,357	149,027	65,330
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,976	43	0	2,019	1,404	615
145	Other Nonreimbursable			0	0	381	0	381	265	116
	TOTAL	\$ 235,596	100%	\$ 4,874	\$ 216,966	\$ 18,630	\$ -	\$ 235,596	\$ 163,793	\$ 71,803

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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. 63% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	48,850												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,132,123												
	Total Costs Allocable as Administration	1,180,973	63%											
167	CDPH Licensing Fees	48,216	3%											
168	Professional Liability Insurance	74,236	4%											
169	Quality Assurance Fees	580,704	31%											
174	Caregiver Training	0	0%											
	Total	1,884,129	100%						\$ 1,884,129					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 10,006	\$ 55,817	\$ 4,639	\$ 70,461	14,602	\$ 9,153	\$ 374	\$ 575	\$ 4,501	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	14,998	315,495	6,953	337,447	69,932	43,834	1,790	2,755	21,554	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,247	140,577	1,505	145,330	30,118	18,878	771	1,187	9,283	0
083	Speech Pathology			0	3,268	28,535	1,515	33,317	6,905	4,328	177	272	2,128	0
085	Pharmacy			0	4,972	267,362	2,305	274,640	56,916	35,675	1,457	2,243	17,542	0
090	Laboratory			0	0	50,605	0	50,605	10,487	6,573	268	413	3,232	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,135	0	26,135	5,416	3,395	139	213	1,669	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			4,799,510	1,358,280	1,590,976	198,072	7,946,838	1,646,901	1,032,278	42,145	64,889	507,588	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	4,262	14,776	1,976	21,014	4,355	2,730	111	172	1,342	0
145	Other Nonreimbursable			0	0	185,756	0	185,756	38,496	24,129	985	1,517	11,865	0
	SUBTOTAL	\$ 1,884,129		\$ 4,799,510	\$ 1,399,034	\$ 2,676,034	\$ 216,966	\$ 9,091,544	\$ 1,884,129					
	Total Administrative Costs							\$ 1,884,129		\$ 1,180,973	\$ 48,216	\$ 74,236	\$ 580,704	\$ -
	Unit Cost Multiplier							0.20723972						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 114,099	\$ 69,016	\$ 18,630	\$ 201,745							
	TOTAL FACILITY COSTS							\$ 11,177,418						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj 5)	Dietary (MEALS) 65 (Adj 6)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	958	958	958							
065	Dietary	1,635	1,635	1,635							
155	Social Services	153	153	153							
160	Activities										
165	Administration	1,980	1,980	1,980							
166	Medical Records										
170	Inservice Education - Nursing	518	518	518							
	ANCILLARY SERVICES										
075	Patient Supplies	493	493	493						70,461	70,461
077	Specialized Support Surfaces									0	0
080	Physical Therapy	739	739	739						337,447	337,447
081	Respiratory Therapy									0	0
082	Occupational Therapy	160	160	160						145,330	145,330
083	Speech Pathology	161	161	161						33,317	33,317
085	Pharmacy	245	245	245						274,640	274,640
090	Laboratory									50,605	50,605
095	Home Health Services									0	0
100	Other Ancillary Services									26,135	26,135
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,787	17,787	17,787	485,300	145,590	4,818,247	4,818,247	4,818,247	7,946,838	7,946,838
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	210	210	210						21,014	21,014
145	Other Nonreimbursable									185,756	185,756
	TOTAL STATISTICS	25,039	25,039	25,039	485,300	145,590	4,818,247	4,818,247	4,818,247	9,091,544	9,091,544
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 160,512 0.033313361	\$ 208,065 0.043182718			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 215,255 8.59678901	\$ 292,925 11.69874995	\$ 277,758 0.57234314	\$ 646,280 4.43904256	\$ 3,105 0.00064447	\$ - 0.00000000	\$ 70,140 0.01455718	\$ 40,185 0.00442006	\$ 73,914 0.00812997
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 614,392 24.53740165	\$ 95,184 3.80142977	\$ 111,456 0.22966330	\$ 546,773 3.75556693	\$ 4,336 0.00089988	\$ 21,673 0.00449811	\$ 15,362 0.00318820	\$ 56,111 0.00617177	\$ 12,905 0.00141945
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 235,596 9.40916171	\$ - 0.00000000	\$ - 0.00000000	\$ 9,014 0.01857403	\$ 15,384 0.10566646	\$ 1,440 0.00029878	\$ - 0.00000000	\$ 4,874 0.00101156	\$ 18,630 0.00204917	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

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	\$ 170,933	\$ 0	\$ 170,933	(Sch 3)
005	.20-.39	Fringe Benefits	6200	44,322	0	44,322	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	614,392	0	614,392	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 829,647	\$ 0	\$ 829,647	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 222,535	\$ 0	\$ 222,535	(Sch 3)
010	.20-.39	Fringe Benefits	6300	70,390	0	70,390	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	95,184	0	95,184	(Sch 4)
010		Housekeeping - Total	6300	\$ 388,109	\$ 0	\$ 388,109	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	45,314	0	45,314	(Sch 5)
025		Depreciation: Equipment	7140	68,543	0	68,543	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	49,936	0	49,936	(Sch 5)
040		Property Taxes	7300	71,803	0	71,803	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 48,850	\$ 0	\$ 48,850	(Sch 6)
057		Subtotal 005 - 055		\$ 1,502,202	\$ 0	\$ 1,502,202	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 195,182	\$ 0	\$ 195,182	(Sch 3)
060	.20-.39	Fringe Benefits	6400	63,133	0	63,133	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	84,307	0	84,307	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 342,622	\$ 0	\$ 342,622	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 471,016	\$ 0	\$ 471,016	(Sch 3)
065	.20-.39	Fringe Benefits	6500	142,081	0	142,081	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	500,439	0	500,439	(Sch 4)
065		Dietary - Total	6500	\$ 1,113,536	\$ 0	\$ 1,113,536	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	41,846	0	41,846	(Sch 4)
075		Patient Supplies - Total	8100	\$ 41,846	\$ 0	\$ 41,846	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

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	294,553	0	294,553	(Sch 4)
080		Physical Therapy - Total	8200	\$ 294,553	\$ 0	\$ 294,553	
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	136,043	0	136,043	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 136,043	\$ 0	\$ 136,043	
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	23,972	0	23,972	(Sch 4)
083		Speech Pathology - Total	8280	\$ 23,972	\$ 0	\$ 23,972	
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	260,419	0	260,419	(Sch 4)
085		Pharmacy - Total	8300	\$ 260,419	\$ 0	\$ 260,419	
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	50,605	0	50,605	(Sch 4)
090		Laboratory - Total	8400	\$ 50,605	\$ 0	\$ 50,605	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	26,135	0	26,135	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 26,135	\$ 0	\$ 26,135	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

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		\$ 833,573	\$ 0	\$ 833,573	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,418,980	0	\$ 3,418,980	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,011,953	0	1,011,953	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	432,053	(44,739)	387,314	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,862,986	\$ (44,739)	\$ 4,818,247	
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:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	8,825	0	8,825 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,825	\$ 0	\$ 8,825
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	185,756	0	185,756 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 185,756	\$ 0	\$ 185,756
146		Subtotal 105 - 145		\$ 5,057,567	\$ (44,739)	\$ 5,012,828
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 121,805	\$ 0	\$ 121,805 (Sch 2)
155	.20-.39	Fringe Benefits	6600	38,707	0	38,707 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 160,512	\$ 0	\$ 160,512

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1124178645

OSHPD Facility Number:
206211048

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	\$ 158,632	\$ 0	\$ 158,632	(Sch 2)
160	.20-.39	Fringe Benefits	6700	49,433	0	49,433	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	21,673	0	21,673	(Sch 4)
160		Activities - Total	6700	\$ 229,738	\$ 0	\$ 229,738	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,023,146	\$ (598,860)	\$ 424,286	(Sch 6)
165	.20-.39	Fringe Benefits	6900	239,366	0	239,366	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	468,471	0	468,471	(Sch 6)
165		Administration - Total	6900	\$ 1,730,983	\$ (598,860)	\$ 1,132,123	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,120	\$ 0	\$ 57,120	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,794	0	16,794	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,905	0	12,905	(Sch 4)
166		Medical Records - Total	6900	\$ 86,819	\$ 0	\$ 86,819	
167		CDPH Licensing Fees	6900	\$ 48,216	\$ 0	\$ 48,216	(Sch 6)
168		Professional Liability Insurance	6900	\$ 74,236	\$ 0	\$ 74,236	(Sch 6)
169		Quality Assurance Fees	6900	\$ 580,704	\$ 0	\$ 580,704	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 43,700	\$ 0	\$ 43,700	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,927	0	15,927	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	682	0	682	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 60,309	\$ 0	\$ 60,309	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,971,517	\$ (598,860)	\$ 2,372,657	
200		Total		\$ 11,821,017	\$ (643,599)	\$ 11,177,418	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 635,301	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
 RAFAEL CONVALESCENT HOSPITAL

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
 JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(44,739)		(44,739)					
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
RAFAEL CONVALESCENT HOSPITAL

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(598,860)	(598,860)						
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period		Provider NPI		Adjustments
RAFAEL CONVALESCENT HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011		1124178645		9
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$635,301	\$635,301	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
RAFAEL CONVALESCENT HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011	1124178645	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED COSTS										
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To disallow the reported owner's compensation not related to patient care and unreasonable for owner's service provided 42 CFR 413.9(c)(3) and 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2102.3, 2105, 2142, and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	\$1,023,146	(\$598,860)	\$424,286
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate share of cost drug expenses not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Sections 51511(c) and 51313	\$432,053	(\$44,739)	\$387,314

Provider Name							Fiscal Period			Provider NPI		Adjustments
RAFAEL CONVALESCENT HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011			1124178645		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
4	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen (Square Feet)	0	958	958		
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	1,635	1,635		
	10.7	075	1, 2, 3	7	075	N/A	Patient Supplies	0	493	493		
	10.7	080	1, 2, 3	7	080	N/A	Physical Therapy	0	739	739		
	10.7	082	1, 2, 3	7	082	N/A	Occupational Therapy	0	160	160		
	10.7	083	1, 2, 3	7	083	N/A	Speech Pathology	0	161	161		
	10.7	085	1, 2, 3	7	085	N/A	Pharmacy	0	245	245		
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	0	17,787	17,787		
	10.7	140	1, 2, 3	7	140	N/A	Beauty and Barber	0	210	210		
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	153	153		
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	1,980	1,980		
	10.7	170	1, 2, 3	7	170	N/A	Inservice Education - Nursing	0	518	518		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	25,039	25,039		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	25,039	25,039		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	25,039	25,039		
To adjust square footage statistics to agree with the provider's records and to agree with prior year audited statistics. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
5	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	485,300	485,300		
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds - Laundry and Linen	0	485,300	485,300		
To establish laundry pounds statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
6	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	145,590	145,590		
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals - Dietary	0	145,590	145,590		
To establish patient meals statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period		Provider NPI		Adjustments
RAFAEL CONVALESCENT HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011		1124178645		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
7	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: June 1, 2010 through May 31, 2011 Payment Period: June 1, 2010 through March 4, 2013 Report Date: March 6, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	30,126	(173)	29,953	
8	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	226	226	

Provider Name							Fiscal Period			Provider NPI		Adjustments
RAFAEL CONVALESCENT HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011			1124178645		9
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>												
9	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$48,735	\$48,735