

**REPORT
ON THE
RATE SETTING AUDIT**

**VENTURA CONVALESCENT HOSPITAL
VENTURA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1972516540**

**FISCAL PERIOD ENDING
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Stacey A. Leon**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Administrator
Ventura Convalescent Hospital
4020 Loma Vista Road
Ventura, CA 93003-1801

VENTURA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER 1972516540
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules; and audit adjustments that include a summary of the total due the State in the amount of \$1,962, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Administrator
Page 2

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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

cc: Tiffany Karlin
Director of Health Care
Accurate Business Results
4451 East Anaheim Street
Long Beach, CA 90804-3119

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility No.:
206560471

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,919,502	\$ 96.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 695,578	\$ 35.12
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 519,105	\$ 26.21
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 184,677	\$ 9.33
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 16,792	\$ 0.85
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,046	\$ 0.86
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,073	\$ 1.97
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 209,281	\$ 10.57
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 531,464	\$ 26.84
11	Cost of Routine Service/Audited Total Costs	\$ 4,133,472.00	\$ 4,132,518	\$ 208.67
12	Total Patient Days (Adj)	19,804	19,804	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 208.72	\$ 208.67	
14	Overpayments (Adj 4)	\$ 0	\$ 1,962	
15	Medi-Cal Days (Adj 2)	10,059	4,922	
16	Medi-Cal Managed Care Days (Adj 3)		5,064	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility No.:
206560471

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility No.:
206560471

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 54,885	\$ 54,885		
160	Activities	66,131		\$ 66,131	
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	264,315	0	0	264,315
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	147,402	0	0	147,402
083	Speech Pathology	3,771	0	0	3,771
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	1,798,486	54,885	66,131	1,919,502 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,334,990	\$ 54,885	\$ 66,131	\$ 2,334,990

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VENTURA CONVALESCENT HOSPITAL

NPI:
1972516540

OSHPD Facility Number:
206560471

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 159,271	\$ 159,271										
010	Housekeeping	71,573	2,955	\$ 74,528									
060	Laundry and Linen	78,277	6,419	0	\$ 84,696								
065	Dietary	264,536	21,013	10,447	0	\$ 295,996							
155	Social Services	N/A	12,542	6,236	0	0	\$ 18,778						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	0	0	0	0	0	0		\$ -	\$ -		
166	Medical Records	51,581	0	0	0	0	0	0		51,581		\$ 51,581	
170	Inservice Education - Nursing	84,227	0	0	0	0	0	0	\$ 84,227				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	951	\$ 951
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	47	47
080	Physical Therapy		2,659	1,322	0	0	0	0	0	3,982	0	3,284	7,266
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	1,878	1,878
083	Speech Pathology		0	0	0	0	0	0	0	0	0	48	48
085	Pharmacy		0	0	0	0	0	0	0	0	0	2,829	2,829
090	Laboratory		0	0	0	0	0	0	0	0	0	417	417
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	0	304	304
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		113,683	56,522	84,696	295,996	18,778	0	84,227	653,902	0	41,676	695,578 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	147	147
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 709,465	\$ 159,271	\$ 74,528	\$ 84,696	\$ 295,996	\$ 18,778	\$ -	\$ 84,227	\$ 657,884	\$ -	\$ 51,581	\$ 709,465

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VENTURA CONVALESCENT HOSPITAL

NPI:
1972516540

OSHPD Facility Number:
206560471

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 179,541	\$ 179,541										
010	Housekeeping	20,227	3,331	\$ 23,558									
060	Laundry and Linen	15,139	7,236	0	\$ 22,375								
065	Dietary	181,773	23,687	3,302	0	\$ 208,763							
155	Social Services	3,079	14,138	1,971	0	0	\$ 19,188						
160	Activities	25,672	0	0	0	0	0	\$ 25,672					
165	Administration	N/A	0	0	0	0	0	0		\$ -	\$ -		
166	Medical Records	3,728	0	0	0	0	0	0		3,728		\$ 3,728	
170	Inservice Education - Nursing	1,341	0	0	0	0	0	0	\$ 1,341				
ANCILLARY SERVICES													
075	Patient Supplies	74,643	0	0	0	0	0	0	0	74,643	0	69	\$ 74,712
077	Specialized Support Surfaces	3,650	0	0	0	0	0	0	0	3,650	0	3	3,653
080	Physical Therapy	(17,091)	2,998	418	0	0	0	0	0	(13,675)	0	237	(13,438)
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	136	136
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	3	3
085	Pharmacy	222,058	0	0	0	0	0	0	0	222,058	0	204	222,262
090	Laboratory	32,734	0	0	0	0	0	0	0	32,734	0	30	32,764
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,879	0	0	0	0	0	0	0	23,879	0	22	23,901
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	92,737	128,151	17,867	22,375	208,763	19,188	25,672	1,341	516,093	0	3,012	519,105 *
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	11,508	0	0	0	0	0	0	0	11,508	0	11	11,519
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 874,618	\$ 179,541	\$ 23,558	\$ 22,375	\$ 208,763	\$ 19,188	\$ 25,672	\$ 1,341	\$ 870,890	\$ -	\$ 3,728	\$ 874,618

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility Number:
206560471

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)	\$ 191,945	92%							
	Property Tax (line 40)	17,453	8%	\$ 209,398						
005	Plant Operations and Maintenance			6,865	\$ 6,865					
010	Housekeeping			3,295	127	\$ 3,422				
060	Laundry and Linen			7,157	277	0	\$ 7,434			
065	Dietary			23,431	906	480	0	\$ 24,817		
155	Social Services			13,985	541	286	0	0	\$ 14,812	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			24,932	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,966	115	61	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	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			126,766	4,900	2,596	7,434	24,817	14,812	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 209,398	100%	\$ 209,398	\$ 6,865	\$ 3,422	\$ 7,434	\$ 24,817	\$ 14,812	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility Number:
206560471

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 191,945	92%							
	Property Tax (line 40)	17,453	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,932	\$ 24,932				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	460	0	\$ 460	\$ 421	\$ 38
077	Specialized Support Surfaces			0	0	22	0	22	21	2
080	Physical Therapy			0	3,141	1,588	0	4,728	4,334	394
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	908	0	908	832	76
083	Speech Pathology			0	0	23	0	23	21	2
085	Pharmacy			0	0	1,368	0	1,368	1,254	114
090	Laboratory			0	0	202	0	202	185	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	147	0	147	135	12
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			0	181,325	20,144	0	201,469	184,677	16,792
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	71	0	71	65	6
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 209,398	100%	\$ -	\$ 184,466	\$ 24,932	\$ -	\$ 209,398	\$ 191,945	\$ 17,453

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VENTURA CONVALESCENT HOSPITAL

NPI:
1972516540

OSHPD Facility Number:
206560471

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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	369												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	657,413												
	Total Costs Allocable as Administration	657,782	67%											
167	CDPH Licensing Fees	21,097	2%											
168	Professional Liability Insurance	48,360	5%											
169	Quality Assurance Fees	259,023	26%											
174	Caregiver Training	0	0%											
	Total	986,262	100%						\$ 986,262					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 74,643	\$ -	\$ 74,643	18,185	\$ 12,128	\$ 389	\$ 892	\$ 4,776	\$ -
077	Specialized Support Surfaces			0	0	3,650	0	3,650	889	593	19	44	234	0
080	Physical Therapy			264,315	3,982	(13,675)	3,141	257,762	62,798	41,883	1,343	3,079	16,493	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			147,402	0	0	0	147,402	35,911	23,951	768	1,761	9,431	0
083	Speech Pathology			3,771	0	0	0	3,771	919	613	20	45	241	0
085	Pharmacy			0	0	222,058	0	222,058	54,100	36,081	1,157	2,653	14,208	0
090	Laboratory			0	0	32,734	0	32,734	7,975	5,319	171	391	2,094	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,879	0	23,879	5,818	3,880	124	285	1,528	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,919,502	653,902	516,093	181,325	3,270,822	796,864	531,464	17,046	39,073	209,281	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	11,508	0	11,508	2,804	1,870	60	137	736	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 986,262		\$ 2,334,990	\$ 657,884	\$ 870,890	\$ 184,466	\$ 4,048,230	\$ 986,262					
	Total Administrative Costs							\$ 986,262		\$ 657,782	\$ 21,097	\$ 48,360	\$ 259,023	\$ -
	Unit Cost Multiplier							0.24362797						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 51,581	\$ 3,728	\$ 24,932	\$ 80,241						
	TOTAL FACILITY COSTS							\$ 5,114,733						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VENTURA CONVALESCENT HOSPITAL

NPI:
1972516540

OSHPD Facility Number:
206560471

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	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	375									
010	Housekeeping	180	180								
060	Laundry and Linen	391	391								
065	Dietary	1,280	1,280	1,280							
155	Social Services	764	764	764							
160	Activities										
165	Administration	1,362									
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									74,643	74,643
077	Specialized Support Surfaces									3,650	3,650
080	Physical Therapy	162	162	162						257,762	257,762
081	Respiratory Therapy									0	0
082	Occupational Therapy									147,402	147,402
083	Speech Pathology									3,771	3,771
085	Pharmacy									222,058	222,058
090	Laboratory									32,734	32,734
095	Home Health Services									0	0
100	Other Ancillary Services									23,879	23,879
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,925	6,925	6,925	98,250	58,950	1,891,223	1,891,223	1,891,223	3,270,822	3,270,822
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									11,508	11,508
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,439	9,702	9,131	98,250	58,950	1,891,223	1,891,223	1,891,223	4,048,230	4,048,230
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 54,885	\$ 66,131			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029020903	0.03496732			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 159,271	\$ 74,528	\$ 84,696	\$ 295,996	\$ 18,778	\$ -	\$ 84,227	\$ -	\$ 51,581
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		16.41630592	8.16207809	0.86204352	5.02114218	0.00992896	0.00000000	0.04453573	0.00000000	0.01274162
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 179,541	\$ 23,558	\$ 22,375	\$ 208,763	\$ 19,188	\$ 25,672	\$ 1,341	\$ -	\$ 3,728
	UNIT COST MULTIPLIER (INDIRECT OTHER)		18.50556586	2.58000239	0.22773207	3.54134907	0.01014601	0.01357429	0.00070907	0.00000000	0.00092090
	TOTAL CAPITAL COSTS - SCH. 5	\$ 209,398	\$ 6,865	\$ 3,422	\$ 7,434	\$ 24,817	\$ 14,812	\$ -	\$ -	\$ 24,932	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	18.30562112	0.70754565	0.37480780	0.07566563	0.42097723	0.00783219	0.00000000	0.00000000	0.00615881	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility Number:
206560471

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	\$ 127,563	\$ 0	\$ 127,563	(Sch 3)
005	.20-.39	Fringe Benefits	6200	31,708	0	31,708	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	179,541	0	179,541	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 338,812	\$ 0	\$ 338,812	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 54,528	\$ 0	\$ 54,528	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,045	0	17,045	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,227	0	20,227	(Sch 4)
010		Housekeeping - Total	6300	\$ 91,800	\$ 0	\$ 91,800	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	577	0	577	(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	191,368	0	191,368	(Sch 5)
040		Property Taxes	7300	17,453	0	17,453	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 369	\$ 0	\$ 369	(Sch 6)
057		Subtotal 005 - 055		\$ 640,379	\$ 0	\$ 640,379	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 63,509	\$ 0	\$ 63,509	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,768	0	14,768	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,139	0	15,139	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 93,416	\$ 0	\$ 93,416	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 216,708	\$ 0	\$ 216,708	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,828	0	47,828	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	181,773	0	181,773	(Sch 4)
065		Dietary - Total	6500	\$ 446,309	\$ 0	\$ 446,309	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	74,643	0	74,643	(Sch 4)
075		Patient Supplies - Total	8100	\$ 74,643	\$ 0	\$ 74,643	
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	3,650	0	3,650	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,650	\$ 0	\$ 3,650	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility Number:
206560471

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	264,315	0	264,315	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	(17,091)	0	(17,091)	(Sch 4)
080		Physical Therapy - Total	8200	\$ 247,224	\$ 0	\$ 247,224	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	147,402	0	147,402	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 147,402	\$ 0	\$ 147,402	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	3,771	0	3,771	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 3,771	\$ 0	\$ 3,771	
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	222,058	0	222,058	(Sch 4)
085		Pharmacy - Total	8300	\$ 222,058	\$ 0	\$ 222,058	
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	32,734	0	32,734	(Sch 4)
090		Laboratory - Total	8400	\$ 32,734	\$ 0	\$ 32,734	
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	23,879	0	23,879	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,879	\$ 0	\$ 23,879	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility Number:
206560471

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		\$ 755,361	\$ 0	\$ 755,361	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,449,905	\$ 0	\$ 1,449,905	(Sch 2)
105	.20-.39	Fringe Benefits	6110	348,581	0	348,581	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	92,737	0	92,737	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,891,223	\$ 0	\$ 1,891,223	
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:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility Number:
206560471

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	11,508	0	11,508 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 11,508	\$ 0	\$ 11,508
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,902,731	\$ 0	\$ 1,902,731
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,323	\$ 0	\$ 35,323 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,562	0	19,562 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,079	0	3,079 (Sch 4)
155		Social Services - Total	6600	\$ 57,964	\$ 0	\$ 57,964

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VENTURA CONVALESCENT HOSPITAL

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

NPI:
1972516540

OSHPD Facility Number:
206560471

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	\$ 54,330	\$ 0	\$ 54,330	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,801	0	11,801	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	25,672	0	25,672	(Sch 4)
160		Activities - Total	6700	\$ 91,803	\$ 0	\$ 91,803	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 291,034	\$ 0	\$ 291,034	(Sch 6)
165	.20-.39	Fringe Benefits	6900	66,184	0	66,184	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	300,195	0	300,195	(Sch 6)
165		Administration - Total	6900	\$ 657,413	\$ 0	\$ 657,413	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,024	\$ 0	\$ 42,024	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,557	0	9,557	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,728	0	3,728	(Sch 4)
166		Medical Records - Total	6900	\$ 55,309	\$ 0	\$ 55,309	
167		CDPH Licensing Fees	6900	\$ 21,097	\$ 0	\$ 21,097	(Sch 6)
168		Professional Liability Insurance	6900	\$ 48,360	\$ 0	\$ 48,360	(Sch 6)
169		Quality Assurance Fees	6900	\$ 259,023	\$ 0	\$ 259,023	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,010	\$ 0	\$ 76,010	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,217	0	8,217	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,341	0	1,341	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,568	\$ 0	\$ 85,568	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,276,537	\$ 0	\$ 1,276,537	
200		Total		\$ 5,114,733	\$ 0	\$ 5,114,733	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 98,683	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
VENTURA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1972516540		4
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		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$98,683	\$98,683

Provider Name							Fiscal Period	NPI		Adjustments
VENTURA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1972516540		4
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>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Reports Dated: May 23, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	10,059	(5,137)	4,922	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	5,064	5,064	

Provider Name							Fiscal Period			NPI		Adjustments	
VENTURA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1972516540		4	
Report References							Explanation of Audit Adjustments						
Cost Report				Audit Report									As Reported
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.							
<u>ADJUSTMENT TO OTHER MATTERS</u>													
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1				\$0	\$1,962	\$1,962