

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CULVER WEST CONVALESCENT HOSPITAL  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1083603880**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Deborah Lee  
Auditor: Diem Mi Ly**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

December 27, 2013

Elyssa Mcgregor, Administrator  
Culver West Convalescent Hospital  
4035 Grand View Boulevard  
Los Angeles, CA 90066

CULVER WEST CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI): 1083603880  
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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 \$30,423, which resulted from Medi-Cal overpayments

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

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

Certified

Elyssa Mcgregor  
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cc: Linda J. Katz, Owner  
Culver West Convalescent Hosptial  
5567 Reseda Boulevard, Suite 104  
Tarzana, CA 91356

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

## Provider Name:

CULVER WEST CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1083603880

## OSHPD Facility No.:

206190229

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	\$ 2,399,129	\$ 84.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 718,489	\$ 25.35
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 594,544	\$ 20.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 159,365	\$ 5.62
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 44,570	\$ 1.57
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,750	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,373	\$ 1.28
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 336,851	\$ 11.89
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 490,064	\$ 17.29
11	Cost of Routine Service/Audited Total Costs	\$ 4,823,511	\$ 4,800,136	\$ 169.38
12	Total Patient Days (Adj )	28,340	28,340	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 170.20	\$ 169.38	
14	Overpayments (Adj 26)	\$ 0	\$ (30,423)	
15	Medi-Cal Days (Adj 24)	16,329	15,837	
16	Medi-Cal Managed Care Days (Adj 25)		200	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
CULVER WEST CONVALESCENT HOSPITAL

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1083603880

**OSHPD Facility No.:**  
206190229

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
CULVER WEST CONVALESCENT HOSPITAL

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1083603880

**OSHPD Facility No.:**  
206190229

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	\$ 30,342	\$ 30,342		
160	Activities	98,249		\$ 98,249	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	63,471	0	0	63,471 ***
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 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,270,538	30,342	98,249	2,399,129 *
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>\$ 2,462,600</b>	<b>\$ 30,342</b>	<b>\$ 98,249</b>	<b>\$ 2,462,600</b>

\* (To Schedule 1)

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

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

NPI:  
1083603880

OSHPD Facility Number:  
206190229

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 92,586	\$ 92,586										
010	Housekeeping	170,093	617	\$ 170,710									
060	Laundry and Linen	90,257	1,333	2,475	\$ 94,065								
065	Dietary	288,011	14,937	27,725	0	\$ 330,673							
155	Social Services	N/A	8,291	15,390	0	0	\$ 23,681						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	5,022	9,321	0	0	0	0		\$ 14,342	\$ 14,342		
166	Medical Records	23,714	688	1,277	0	0	0	0		25,679		\$ 25,679	
170	Inservice Education - Nursing	75,015	0	0	0	0	0	0	\$ 75,015				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,511	2,804	0	0	0	0	0	4,315	118	210	\$ 4,643
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	4	7
080	Physical Therapy		2,085	3,870	0	0	0	0	0	5,956	1,408	2,520	9,884
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	598	1,070	1,668
083	Speech Pathology		0	0	0	0	0	0	0	0	118	212	331
085	Pharmacy		0	0	0	0	0	0	0	0	317	568	885
090	Laboratory		0	0	0	0	0	0	0	0	47	84	131
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	267	477	744
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		57,109	106,004	94,065	330,673	23,681	0	75,015	686,548	11,447	20,494	718,489
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		993	1,843	0	0	0	0	0	2,836	21	38	2,895
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 739,676</b>	<b>\$ 92,586</b>	<b>\$ 170,710</b>	<b>\$ 94,065</b>	<b>\$ 330,673</b>	<b>\$ 23,681</b>	<b>\$ 0</b>	<b>\$ 75,015</b>	<b>\$ 699,655</b>	<b>\$ 14,342</b>	<b>\$ 25,679</b>	<b>\$ 739,676</b>

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

NPI:  
1083603880

OSHPD Facility Number:  
206190229

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 124,632	\$ 124,632										
010	Housekeeping	49,968	831	\$ 50,799									
060	Laundry and Linen	24,315	1,795	736	\$ 26,846								
065	Dietary	204,590	20,107	8,250	0	\$ 232,947							
155	Social Services	1,415	11,161	4,580	0	0	\$ 17,156						
160	Activities	11,612	0	0	0	0	0	\$ 11,612					
165	Administration	N/A	6,760	2,774	0	0	0	0		\$ 9,533	\$ 9,533		
166	Medical Records	18,874	926	380	0	0	0	0		20,180		\$ 20,180	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	28,763	2,034	834	0	0	0	0	0	31,631	78	165	\$ 31,874
077	Specialized Support Surfaces	805	0	0	0	0	0	0	0	805	2	3	810
080	Physical Therapy	395,111	2,807	1,152	0	0	0	0	0	399,070	936	1,981	401,986
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	201,074	0	0	0	0	0	0	0	201,074	397	841	202,313
083	Speech Pathology	39,840	0	0	0	0	0	0	0	39,840	79	167	40,085
085	Pharmacy	106,702	0	0	0	0	0	0	0	106,702	211	446	107,359
090	Laboratory	15,813	0	0	0	0	0	0	0	15,813	31	66	15,910
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	89,654	0	0	0	0	0	0	0	89,654	177	375	90,206
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	173,849	76,876	31,544	26,846	232,947	17,156	11,612	0	570,830	7,608	16,106	594,544
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	0	1,337	548	0	0	0	0	0	1,885	14	30	1,929
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,487,017</b>	<b>\$ 124,632</b>	<b>\$ 50,799</b>	<b>\$ 26,846</b>	<b>\$ 232,947</b>	<b>\$ 17,156</b>	<b>\$ 11,612</b>	<b>\$ 0</b>	<b>\$ 1,457,304</b>	<b>\$ 9,533</b>	<b>\$ 20,180</b>	<b>\$ 1,487,017</b>

\* (To Schedule 1)

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

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1083603880

OSHPD Facility Number:  
206190229

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 169,977	78%							
	Property Tax (line 40)	47,538	22%	\$ 217,515						
005	Plant Operations and Maintenance			6,624	\$ 6,624					
010	Housekeeping			1,406	44	\$ 1,450				
060	Laundry and Linen			3,037	95	21	\$ 3,154			
065	Dietary			34,023	1,069	235	0	\$ 35,327		
155	Social Services			18,886	593	131	0	0	\$ 19,609	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			11,438	359	79	0	0	0	0
166	Medical Records			1,567	49	11	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,441	108	24	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,750	149	33	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			130,082	4,086	900	3,154	35,327	19,609	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,262	71	16	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 217,515	100%	\$ 217,515	\$ 6,624	\$ 1,450	\$ 3,154	\$ 35,327	\$ 19,609	\$ 0

\* (To Schedule 1)

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

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1083603880

OSHPD Facility Number:  
206190229

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 78% Of Total	Property Tax 22% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 169,977	78%							
	Property Tax (line 40)	47,538	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,876	\$ 11,876				
166	Medical Records				1,627		\$ 1,627			
170	Inservice Education - Nursing			\$ 0						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,573	97	13	\$ 3,684	\$ 2,879	\$ 805 ***
077	Specialized Support Surfaces			0	0	2	0	2	2	0 ***
080	Physical Therapy			0	4,932	1,166	160	6,257	4,890	1,367 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	495	68	563	440	123 ***
083	Speech Pathology			0	0	98	13	112	87	24 ***
085	Pharmacy			0	0	263	36	299	233	65 ***
090	Laboratory			0	0	39	5	44	35	10 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	221	30	251	196	55
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	193,158	9,478	1,299	203,935	159,365	44,570 *
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	2,348	17	2	2,368	1,851	518
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 217,515	100%	\$ 0	\$ 204,012	\$ 11,876	\$ 1,627	\$ 217,515	\$ 169,977	\$ 47,538

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

NPI:  
1083603880

OSHPD Facility Number:  
206190229

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 12,221												
055	Interest - Other	2,758												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	599,064												
	Total Costs Allocable as Administration	614,043	55%											
167	CDPH Licensing Fees	25,999	2%											
168	Professional Liability Insurance	45,575	4%											
169	Quality Assurance Fees	422,069	38%											
174	Caregiver Training	0	0%											
	Total	1,107,686	100%						\$ 1,107,686					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 4,315	\$ 31,631	\$ 3,573	\$ 39,519	9,075	\$ 5,031	\$ 213	\$ 373	\$ 3,458	\$ 0
077	Specialized Support Surfaces			0	0	805	0	805	185	102	4	8	70	0
080	Physical Therapy			63,471	5,956	399,070	4,932	473,428	108,718	60,268	2,552	4,473	41,426	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	201,074	0	201,074	46,175	25,597	1,084	1,900	17,594	0
083	Speech Pathology			0	0	39,840	0	39,840	9,149	5,072	215	376	3,486	0
085	Pharmacy			0	0	106,702	0	106,702	24,503	13,583	575	1,008	9,337	0
090	Laboratory			0	0	15,813	0	15,813	3,631	2,013	85	149	1,384	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	89,654	0	89,654	20,588	11,413	483	847	7,845	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			2,399,129	686,548	570,830	193,158	3,849,665	884,038	490,064	20,750	36,373	336,851	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	2,836	1,885	2,348	7,070	1,623	900	38	67	619	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,107,686		\$ 2,462,600	\$ 699,655	\$ 1,457,304	\$ 204,012	\$ 4,823,570	\$ 1,107,686					
	Total Administrative Costs							\$ 1,107,686		\$ 614,043	\$ 25,999	\$ 45,575	\$ 422,069	\$ 0
	Unit Cost Multiplier							0.22964029						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 40,021	\$ 29,713	\$ 13,503	\$ 83,238							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,014,494						

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

STATISTICS FOR COST ALLOCATION

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

NPI:  
1083603880

OSHPD Facility Number:  
206190229

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 21)	Plant Ops (SQ FT) 5 (Adj 21)	Hskpng (SQ FT) 10 (Adj 21)	Laundry (LBS) 60 (Adj 22)	Dietary (MEALS) 65 (Adj 23)	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	410									
010	Housekeeping	87	87								
060	Laundry and Linen	188	188	188							
065	Dietary	2,106	2,106	2,106							
155	Social Services	1,169	1,169	1,169							
160	Activities										
165	Administration	708	708	708							
166	Medical Records	97	97	97							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	213	213	213						39,519	39,519
077	Specialized Support Surfaces									805	805
080	Physical Therapy	294	294	294						473,428	473,428
081	Respiratory Therapy									0	0
082	Occupational Therapy									201,074	201,074
083	Speech Pathology									39,840	39,840
085	Pharmacy									106,702	106,702
090	Laboratory									15,813	15,813
095	Home Health Services									0	0
100	Other Ancillary Services									89,654	89,654
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,052	8,052	8,052	129,716	85,020	2,444,387	2,444,387	2,444,387	3,849,665	3,849,665
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	140	140	140						7,070	7,070
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	13,464	13,054	12,967	129,716	85,020	2,444,387	2,444,387	2,444,387	4,823,570	4,823,570
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 30,342	\$ 98,249			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.012412928	0.040193717			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 92,586	\$ 170,710	\$ 94,065	\$ 330,673	\$ 23,681	\$ -	\$ 75,015	\$ 14,342	\$ 25,679
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.09253869	13.16496112	0.72516428	3.88935891	0.00968792	0.00000000	0.03068868	0.00297338	0.00532365
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 124,632	\$ 50,799	\$ 26,846	\$ 232,947	\$ 17,156	\$ 11,612	\$ -	\$ 9,533	\$ 20,180
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.54741842	3.91753107	0.20696299	2.73991042	0.00701834	0.00475048	0.00000000	0.00197638	0.00418364
	TOTAL CAPITAL COSTS - SCH. 5	\$ 217,515	\$ 6,624	\$ 1,450	\$ 3,154	\$ 35,327	\$ 19,609	\$ -	\$ -	\$ 11,876	\$ 1,627
	UNIT COST MULTIPLIER (CAPITAL COSTS)	16.15530303	0.50740572	0.11179576	0.02431163	0.41551525	0.00802221	0.00000000	0.00000000	0.00246215	0.00033733

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1083603880

OSHPD Facility Number:  
206190229

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	\$ 72,665	\$ 0	\$ 72,665	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,113	2,808	19,921	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	130,673	(6,041)	124,632	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 220,451	\$ (3,233)	\$ 217,218	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 135,910	\$ 0	\$ 135,910	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,962	2,221	34,183	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	49,968	0	49,968	(Sch 4)
010		Housekeeping - Total	6300	\$ 217,840	\$ 2,221	\$ 220,061	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,728	\$ 0	\$ 1,728	(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	168,249	0	168,249	(Sch 5)
040		Property Taxes	7300	47,538	0	47,538	(Sch 5)
045		Property Insurance	7400	12,221	0	12,221	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	3,307	(549)	2,758	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 671,334	\$ (1,561)	\$ 669,773	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		90,257	90,257	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	115,714	(91,399)	24,315	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 115,714	\$ (1,142)	\$ 114,572	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 231,559	\$ 0	\$ 231,559	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,469	1,983	56,452	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	204,590	0	204,590	(Sch 4)
065		Dietary - Total	6500	\$ 490,618	\$ 1,983	\$ 492,601	
070		Provision for Bad Debts	7700	\$ 107,990	\$ (107,990)	\$ 0	
		<b>Ancillary Services</b>					
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	28,763	0	28,763	(Sch 4)
075		Patient Supplies - Total	8100	\$ 28,763	\$ 0	\$ 28,763	
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		805	805	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 805	\$ 805	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1083603880

OSHPD Facility Number:  
206190229

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	\$ 51,186	\$ 0	\$ 51,186	(Sch 2)
080	.20-.39	Fringe Benefits	8200	12,052	233	12,285	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	395,111	0	395,111	(Sch 4)
080		Physical Therapy - Total	8200	\$ 458,349	\$ 233	\$ 458,582	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	201,074	0	201,074	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 201,074	\$ 0	\$ 201,074	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	39,840	0	39,840	(Sch 4)
083		Speech Pathology - Total	8280	\$ 39,840	\$ 0	\$ 39,840	
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	106,702	0	106,702	(Sch 4)
085		Pharmacy - Total	8300	\$ 106,702	\$ 0	\$ 106,702	
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	15,813	0	15,813	(Sch 4)
090		Laboratory - Total	8400	\$ 15,813	\$ 0	\$ 15,813	
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	135,935	(46,281)	89,654	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 135,935	\$ (46,281)	\$ 89,654	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1083603880

OSHPD Facility Number:  
206190229

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		<b>Subtotal 075 - 102</b>		\$ 986,476	\$ (45,243)	\$ 941,233	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,833,601	\$ 0	\$ 1,833,601	(Sch 2)
105	.20-.39	Fringe Benefits	6110	431,225	5,712	436,937	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	150,806	23,043	173,849	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,415,632	\$ 28,755	\$ 2,444,387	
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:  
CULVER WEST CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1083603880

OSHPD Facility Number:  
206190229

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		<b>Subtotal 105 - 145</b>		\$ 2,415,632	\$ 28,755	\$ 2,444,387
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,014	\$ 0	\$ 25,014 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,860	(532)	5,328 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,415	0	1,415 (Sch 4)
155		Social Services - Total	6600	\$ 32,289	\$ (532)	\$ 31,757

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1083603880

OSHPD Facility Number:  
206190229

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	\$ 80,221	\$ 0	\$ 80,221	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,845	(817)	18,028	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,402	210	11,612	(Sch 4)
160		Activities - Total	6700	\$ 110,468	\$ (607)	\$ 109,861	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 318,632	\$ 676	\$ 319,308	(Sch 6)
165	.20-.39	Fringe Benefits	6900	74,911	(8,211)	66,700	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	222,280	(9,224)	213,056	(Sch 6)
165		Administration - Total	6900	\$ 615,823	\$ (16,759)	\$ 599,064	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 19,550	\$ 0	\$ 19,550	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,595	(431)	4,164	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		18,874	18,874	(Sch 4)
166		Medical Records - Total	6900	\$ 24,145	\$ 18,443	\$ 42,588	
167		CDPH Licensing Fees	6900	\$ 25,999	\$ 0	\$ 25,999	(Sch 6)
168		Professional Liability Insurance	6900	\$ 61,436	\$ (15,861)	\$ 45,575	(Sch 6)
169		Quality Assurance Fees	6900	\$ 422,069	\$ 0	\$ 422,069	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,131	\$ 0	\$ 63,131	(Sch 3)
170	.20-.39	Fringe Benefits	6800	607	11,277	11,884	(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	\$ 63,738	\$ 11,277	\$ 75,015	
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>		\$ 1,355,967	\$ (4,039)	\$ 1,351,928	
200		<b>Total</b>		\$ 6,143,731	\$ (129,237)	\$ 6,014,494	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 84,101	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
CULVER WEST CONVALESCENT HOSPITAL

NPI:  
1083603880

OSHPD Facility Number:  
206190229

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	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	2,808							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(6,041)							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	2,221							
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	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	(549)							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	90,257		90,257					
060	4	Laundry and Linen - Other - Nonlabor	(91,399)		(90,257)					
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	1,983							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	(107,990)							
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	0							
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	805							805
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	233							
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							























Provider Name							Fiscal Period		NPI		Adjustments
CULVER WEST CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1083603880		26
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	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$84,101	\$84,101

Provider Name							Fiscal Period	NPI	Adjustments		
CULVER WEST CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1083603880	26		
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	165	1	8A-1	165	1	Administration - Salaries and Wages	\$318,632	(\$18,874)	\$299,758 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	18,874	18,874	
							To reclassify medical records 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				
3	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$0	\$90,257	\$90,257	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	115,714	(90,257)	25,457 *	
							To reclassify Laundry and Linen- Agency Staff costs 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				
4	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$135,935	(\$39,404)	\$96,531 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	150,806	39,404	190,210 *	
							To reclassify enteral feedings 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				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$222,280	\$6,084	\$228,364 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	61,436	(6,084)	55,352 *	
							To reclassify 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				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$228,364	\$10,167	\$238,531 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	* 55,352	(10,167)	45,185 *	
							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	NPI	Adjustments		
CULVER WEST CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1083603880	26		
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>											
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$190,210	(\$8,000)	\$182,210 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	238,531	8,000	246,531 *
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(2)(i), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$182,210	(\$7,116)	\$175,094 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	246,531	7,116	253,647 *
							To reclassify pharmacy consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
9	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		\$0	\$805	\$805
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	175,094	(805)	174,289 *
							To reclassify low air loss mattress costs 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	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$174,289	(\$230)	\$174,059 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	253,647	230	253,877 *
							To reclassify black ink toner costs 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				
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$174,059	(\$210)	\$173,849
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		11,402	210	11,612
							To reclassify activity 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				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CULVER WEST CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1083603880	26	
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	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$17,113	\$2,808	\$19,921
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	31,962	2,221	34,183
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	54,469	1,983	56,452
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	12,052	233	12,285
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	431,225	5,712	436,937
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	5,860	(532)	5,328
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	18,845	(817)	18,028
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	74,911	(8,211)	66,700
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	4,595	(431)	4,164
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	607	(2,966)	(2,359) *
							To adjust the reported fringe benefit expenses to agree with the provider records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
13	10.5	070	4	8A-1	070	4	Provision for Bad Debts	\$107,990	(\$107,990)	\$0
							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			
14	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$130,673	(\$6,041)	\$124,632
							To eliminate cable TV expense for nonpatient care related items. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			
15	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$96,531	(\$1,771)	\$94,760 *
							To eliminate patient reimbursed expenses that are not recognized under Medi-Cal program 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	NPI		Adjustments	
CULVER WEST CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1083603880		26	
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	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	*	\$25,457	(\$1,142)	\$24,315
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	94,760	(5,106)	89,654
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	253,877	(24,995)	228,882 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	299,758	19,550	319,308
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	*	45,185	390	45,575
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	(2,359)	14,243	11,884
							To reconcile cost report page 10.1(1), 10.2, 10.3, and 10.4 with the cost report page 10.5. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$228,882	(\$2,759)	\$226,123 *
							To eliminate marketing expense for nonpatient care related items. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2104.3				
18	10.5	055	4	8A-1	055	4	Interest - Other		\$3,307	(\$549)	\$2,758
							To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 202.2				
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$226,123	(\$664)	\$225,459 *
							To adjust legal expenses 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				
20	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$225,459	(\$12,403)	\$213,056
							To eliminate auto expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	NPI		Adjustments
CULVER WEST CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1083603880		26
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
21	10.7	5	1	7	5	Plant Operations and Maintenance (Square Feet)	0	0	410	410
	10.7	10	1,2	7	10	Housekeeping	0	0	87	87
	10.7	60	1,2,3	7	60	Laundry and Linen	0	0	188	188
	10.7	65	1,2,3	7	65	Dietary	0	0	2,106	2,106
	10.7	75	1,2,3	7	75	Patient Supplies	0	0	213	213
	10.7	80	1,2,3	7	80	Physical Therapy	0	0	294	294
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	0	8,052	8,052
	10.7	140	1,2,3	7	140	Beauty and Barber	0	0	140	140
	10.7	155	1,2,3	7	155	Social Services	0	0	1,169	1,169
	10.7	165	1,2,3	7	165	Administration	0	0	708	708
	10.7	166	1,2,3	7	166	Medical Records	0	0	97	97
	10.7	175	1	7	N/A	Total - Square Feet	0	0	13,464	13,464
	10.7	175	2	7	N/A	Total - Square Feet	0	0	13,054	13,054
	10.7	175	3	7	N/A	Total - Square Feet	0	0	12,967	12,967
22	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	0	129,716	129,716
	10.7	175	4	7	N/A	Total - Pounds of Laundry	0	0	129,716	129,716
23	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	0	0	85,020	85,020
	10.7	175	5	7	N/A	Total - Number of Meals	0	0	85,020	85,020
To adjust square footage, laundry and linen, and meals statistics to agree with the provider's determination 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	NPI	Adjustments	
CULVER WEST CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1083603880	26	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
24	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data:  Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through August 31, 2013 Report Date: September 4, 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	16,329	(492)	15,837	
25	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	200	200	

Provider Name							Fiscal Period			NPI		Adjustments
CULVER WEST CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1083603880		26
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>												
26	Not Reported			1	14		Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$30,423	\$30,423