

**REPORT
ON THE
RATE SETTING AUDIT**

**CASA BONITA CONVALESCENT HOSPITAL
SAN DIMAS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1730269234**

**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**



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



EDMUND G. BROWN JR.
GOVERNOR

March 13, 2014

Richard Rodas, Administrator
Casa Bonita Convalescent Hospital
535 East Bonita Avenue
San Dimas, CA 91773

CASA BONITA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI): 1730269234
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 \$8,240, 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.

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

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

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

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

Richard Rodas
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Certified

cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1730269234

OSHPD Facility No.:

206190700

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	\$ 1,990,529	\$ 74.16
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 474,106	\$ 17.66
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 460,471	\$ 17.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 231,566	\$ 8.63
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,178	\$ 0.68
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,958	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,708	\$ 1.37
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 234,141	\$ 8.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 384,823	\$ 14.34
11	Cost of Routine Service/Audited Total Costs	\$ 4,057,703	\$ 3,844,479	\$ 143.24
12	Total Patient Days (Adj)	26,840	26,840	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 151.18	\$ 143.24	
14	Overpayments (Adjs from 29 to 34)	\$ 0	\$ (8,240)	
15	Medi-Cal Days (Adj 17)	21,060	21,112	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 2,395,385	\$ 231.26
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 150,942	\$ 14.57
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 542,938	\$ 52.42
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 90,556	\$ 8.74
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 7,108	\$ 0.69
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 14,011	\$ 1.35
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 36,848	\$ 3.56
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 235,032	\$ 22.69
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	\$ 386,287	\$ 37.29 *
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 3,910,786	\$ 3,859,107	\$ 372.57 *
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	10,358	10,358	*
43	Cost Per Patient Day (Cost Divided by Days)	\$ 377.56	\$ 372.57	*
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	*

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1730269234

OSHPD Facility No.:

206190700

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility No.:
206190700

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 56,316	\$ 56,316		
160	Activities	91,186		\$ 91,186	
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	300,033	0	0	300,033 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	278,927	0	0	278,927 ***
083	Speech Pathology	53,158	0	0	53,158 ***
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	655,492	0	0	655,492 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,916,931	28,100	45,498	1,990,529 *
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	1,637,280	28,216	45,688	1,711,184 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,989,323	\$ 56,316	\$ 91,186	\$ 4,989,323

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

NPI:
1730269234

OSHPD Facility Number:
206190700

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 58,492	\$ 58,492										
010	Housekeeping	90,501	186	\$ 90,687									
060	Laundry and Linen	58,375	1,322	2,057	\$ 61,754								
065	Dietary	306,664	7,025	10,927	0	\$ 324,616							
155	Social Services	N/A	250	389	0	0	\$ 640						
160	Activities	N/A	4,133	6,428	0	0	0	\$ 10,561					
165	Administration	N/A	2,380	3,702	0	0	0	0		\$ 6,082	\$ 6,082		
166	Medical Records	71,517	838	1,304	0	0	0	0		73,659		\$ 73,659	
170	Inservice Education - Nursing	56,152	537	836	0	0	0	0	\$ 57,525				
ANCILLARY SERVICES													
075	Patient Supplies		661	1,028	0	0	0	0	0	1,690	32	388	\$ 2,110
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	11	12
080	Physical Therapy		852	1,326	0	0	0	0	0	2,178	267	3,232	5,678
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		664	1,033	0	0	0	0	0	1,697	247	2,987	4,930
083	Speech Pathology		51	79	0	0	0	0	0	129	46	558	734
085	Pharmacy		405	630	0	0	0	0	0	1,035	129	1,564	2,728
090	Laboratory		0	0	0	0	0	0	0	0	22	266	288
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	13	161	174
101	Subacute Care Ancillary Services		96	149	0	0	0	0	0	244	600	7,263	8,107
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		28,593	44,473	44,603	287,099	319	5,270	28,703	439,060	2,673	32,372	474,106
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		10,019	15,583	17,151	37,517	321	5,292	28,822	114,703	2,042	24,725	141,470
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		478	744	0	0	0	0	0	1,222	11	131	1,364
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 641,701	\$ 58,492	\$ 90,687	\$ 61,754	\$ 324,616	\$ 640	\$ 10,561	\$ 57,525	\$ 561,959	\$ 6,082	\$ 73,659	\$ 641,701

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

NPI:
1730269234

OSHPD Facility Number:
206190700

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 233,133	\$ 233,133										
010	Housekeeping	46,704	740	\$ 47,444									
060	Laundry and Linen	29,299	5,270	1,076	\$ 35,645								
065	Dietary	176,999	28,001	5,716	0	\$ 210,716							
155	Social Services	0	998	204	0	0	\$ 1,202						
160	Activities	4,427	16,473	3,363	0	0	0	\$ 24,263					
165	Administration	N/A	9,487	1,937	0	0	0	0		\$ 11,424	\$ 11,424		
166	Medical Records	5,953	3,342	682	0	0	0	0		9,977		\$ 9,977	
170	Inservice Education - Nursing	150	2,142	437	0	0	0	0	\$ 2,729				
ANCILLARY SERVICES													
075	Patient Supplies	28,414	2,635	538	0	0	0	0	0	31,587	60	53	\$ 31,700
077	Specialized Support Surfaces	1,101	0	0	0	0	0	0	0	1,101	2	2	1,104
080	Physical Therapy	0	3,398	694	0	0	0	0	0	4,091	501	438	5,031
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,646	540	0	0	0	0	0	3,187	463	405	4,054
083	Speech Pathology	0	202	41	0	0	0	0	0	243	87	76	405
085	Pharmacy	145,250	1,615	330	0	0	0	0	0	147,194	243	212	147,649
090	Laboratory	25,658	0	0	0	0	0	0	0	25,658	41	36	25,735
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,505	0	0	0	0	0	0	0	15,505	25	22	15,552
101	Subacute Care Ancillary Services	43,530	381	78	0	0	0	0	0	43,989	1,126	984	46,099
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	87,658	113,965	23,266	25,746	186,363	600	12,106	1,362	451,066	5,021	4,385	460,471
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	375,646	39,932	8,152	9,900	24,353	602	12,157	1,367	472,109	3,835	3,349	479,292
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	6,114	1,906	389	0	0	0	0	0	8,410	20	18	8,448
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,225,541	\$ 233,133	\$ 47,444	\$ 35,645	\$ 210,716	\$ 1,202	\$ 24,263	\$ 2,729	\$ 1,204,141	\$ 11,424	\$ 9,977	\$ 1,225,541

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility Number:
206190700

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)	\$ 340,682	93%							
	Property Tax (line 40)	26,743	7%	\$ 367,425						
005	Plant Operations and Maintenance			13,811	\$ 13,811					
010	Housekeeping			1,123	44	\$ 1,166				
060	Laundry and Linen			7,994	312	26	\$ 8,333			
065	Dietary			42,471	1,659	141	0	\$ 44,270		
155	Social Services			1,514	59	5	0	0	\$ 1,578	
160	Activities			24,986	976	83	0	0	0	\$ 26,045
165	Administration			14,389	562	48	0	0	0	0
166	Medical Records			5,069	198	17	0	0	0	0
170	Inservice Education - Nursing			3,249	127	11	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,997	156	13	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,154	201	17	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,014	157	13	0	0	0	0
083	Speech Pathology			306	12	1	0	0	0	0
085	Pharmacy			2,449	96	8	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			578	23	2	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			172,861	6,751	572	6,019	39,154	787	12,995
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			60,568	2,366	200	2,314	5,116	791	13,049
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			2,892	113	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 367,425	100%	\$ 367,425	\$ 13,811	\$ 1,166	\$ 8,333	\$ 44,270	\$ 1,578	\$ 26,045

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility Number:
206190700

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 93% Of Total	Property Tax 7% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 340,682	93%							
	Property Tax (line 40)	26,743	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,999	\$ 14,999				
166	Medical Records				5,283		\$ 5,283			
170	Inservice Education - Nursing			\$ 3,386						
ANCILLARY SERVICES										
075	Patient Supplies			0	4,166	79	28	\$ 4,273	\$ 3,962	\$ 311 ***
077	Specialized Support Surfaces			0	0	2	1	3	3	0 ***
080	Physical Therapy			0	5,372	658	232	6,262	5,806	456 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	4,184	608	214	5,007	4,642	364 ***
083	Speech Pathology			0	319	114	40	473	438	34 ***
085	Pharmacy			0	2,553	318	112	2,984	2,766	217 ***
090	Laboratory			0	0	54	19	73	68	5 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	33	12	44	41	3 ***
101	Subacute Care Ancillary Services			0	603	1,479	521	2,603	2,413	189 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			1,690	240,829	6,592	2,322	249,743	231,566	18,178 *
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			1,697	86,102	5,035	1,773	92,910	86,148	6,762 **
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	3,014	27	9	3,050	2,828	222
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 367,425	100%	\$ 3,386	\$ 347,143	\$ 14,999	\$ 5,283	\$ 367,425	\$ 340,682	\$ 26,743

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

NPI:
1730269234

OSHPD Facility Number:
206190700

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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,139												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	871,479												
	Total Costs Allocable as Administration	875,618	57%											
167	CDPH Licensing Fees	31,759	2%											
168	Professional Liability Insurance	83,525	5%											
169	Quality Assurance Fees	532,761	35%											
174	Caregiver Training	0	0%											
	Total	1,523,663	100%						\$ 1,523,663					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 1,690	\$ 31,587	\$ 4,166	\$ 37,443	8,032	\$ 4,616	\$ 167	\$ 440	\$ 2,809	\$ 0 ***
077	Specialized Support Surfaces			0	0	1,101	0	1,101	236	136	5	13	83	0 ***
080	Physical Therapy			300,033	2,178	4,091	5,372	311,675	66,861	38,424	1,394	3,665	23,379	0 ***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy			278,927	1,697	3,187	4,184	287,995	61,781	35,505	1,288	3,387	21,602	0 ***
083	Speech Pathology			53,158	129	243	319	53,850	11,552	6,639	241	633	4,039	0 ***
085	Pharmacy			0	1,035	147,194	2,553	150,783	32,346	18,589	674	1,773	11,310	0 ***
090	Laboratory			0	0	25,658	0	25,658	5,504	3,163	115	302	1,925	0 ***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	15,505	0	15,505	3,326	1,911	69	182	1,163	0 ***
101	Subacute Care Ancillary Services			655,492	244	43,989	603	700,328	150,236	86,338	3,132	8,236	52,531	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0 ***
ROUTINE SERVICES														
105	Skilled Nursing Care			1,990,529	439,060	451,066	240,829	3,121,485	669,630	384,823	13,958	36,708	234,141	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			1,711,184	114,703	472,109	86,102	2,384,098	511,444	293,916	10,660	28,037	178,830	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	1,222	8,410	3,014	12,646	2,713	1,559	57	149	949	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,523,663		\$ 4,989,323	\$ 561,959	\$ 1,204,141	\$ 347,143	\$ 7,102,565	\$ 1,523,663					
	Total Administrative Costs							\$ 1,523,663		\$ 875,618	\$ 31,759	\$ 83,525	\$ 532,761	\$ 0
	Unit Cost Multiplier							0.21452291						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 79,742	\$ 21,400	\$ 20,282	\$ 121,425						
	TOTAL FACILITY COSTS							\$ 8,747,653						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

NPI:
1730269234

OSHPD Facility Number:
206190700

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

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)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj 16)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES)))))))		
005	Plant Operations and Maintenance	812									
010	Housekeeping	66	66								
060	Laundry and Linen	470	470	470							
065	Dietary	2,497	2,497	2,497							
155	Social Services	89	89	89							
160	Activities	1,469	1,469	1,469							
165	Administration	846	846	846							
166	Medical Records	298	298	298							
170	Inservice Education - Nursing	191	191	191							
	ANCILLARY SERVICES										
075	Patient Supplies	235	235	235						37,443	37,443
077	Specialized Support Surfaces									1,101	1,101
080	Physical Therapy	303	303	303						311,675	311,675
081	Respiratory Therapy									0	0
082	Occupational Therapy	236	236	236						287,995	287,995
083	Speech Pathology	18	18	18						53,850	53,850
085	Pharmacy	144	144	144						150,783	150,783
090	Laboratory									25,658	25,658
095	Home Health Services									0	0
100	Other Ancillary Services									15,505	15,505
101	Subacute Care Ancillary Services	34	34	34						700,328	700,328
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,163	10,163	10,163	262,280	78,684	2,004,589	2,004,589	2,004,589	3,121,485	3,121,485
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	3,561	3,561	3,561	100,850	10,282	2,012,926	2,012,926	2,012,926	2,384,098	2,384,098
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	170	170	170						12,646	12,646
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,602	20,790	20,724	363,130	88,966	4,017,515	4,017,515	4,017,515	7,102,565	7,102,565
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 56,316	\$ 91,186			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.01401762	0.022697115			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 58,492	\$ 90,687	\$ 61,754	\$ 324,616	\$ 640	\$ 10,561	\$ 57,525	\$ 6,082	\$ 73,659
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.81346801	4.37592593	0.17006035	3.64876376	0.00015927	0.00262879	0.01431860	0.00085634	0.01037082
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 233,133	\$ 47,444	\$ 35,645	\$ 210,716	\$ 1,202	\$ 24,263	\$ 2,729	\$ 11,424	\$ 9,977
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.21370851	2.28933144	0.09816162	2.36850135	0.00029913	0.00603930	0.00067930	0.00160837	0.00140469
	TOTAL CAPITAL COSTS - SCH. 5	\$ 367,425	\$ 13,811	\$ 1,166	\$ 8,333	\$ 44,270	\$ 1,578	\$ 26,045	\$ 3,386	\$ 14,999	\$ 5,283
	UNIT COST MULTIPLIER (CAPITAL COSTS)	17.00884177	0.66431840	0.05628395	0.02294726	0.49761057	0.00039276	0.00648275	0.00084289	0.00211179	0.00074387

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1730269234

OSHPD Facility Number:

206190700

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	\$ 105,231	\$ (57,653)	\$ 47,578	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,914	0	10,914	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	234,746	(1,613)	233,133	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 350,891	\$ (59,266)	\$ 291,625	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	90,501	0	90,501	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	46,704	0	46,704	(Sch 4)
010		Housekeeping - Total	6300	\$ 137,205	\$ 0	\$ 137,205	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	8,672	0	8,672	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	309,600	22,410	332,010	(Sch 5)
040		Property Taxes	7300	26,743	0	26,743	(Sch 5)
045		Property Insurance	7400	4,139	0	4,139	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 837,250	\$ (36,856)	\$ 800,394	
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	58,375	0	58,375	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,299	0	29,299	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,674	\$ 0	\$ 87,674	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 266,462	\$ (17,018)	\$ 249,444	(Sch 3)
065	.20-.39	Fringe Benefits	6500	57,220	0	57,220	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	176,999	0	176,999	(Sch 4)
065		Dietary - Total	6500	\$ 500,681	\$ (17,018)	\$ 483,663	
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	24,898	3,516	28,414	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,898	\$ 3,516	\$ 28,414	
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	1,101	0	1,101	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 1,101	\$ 0	\$ 1,101	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility Number:
206190700

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	300,033	0	300,033	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 300,033	\$ 0	\$ 300,033	
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	278,927	0	278,927	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 278,927	\$ 0	\$ 278,927	
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	53,158	0	53,158	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 53,158	\$ 0	\$ 53,158	
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	136,794	8,456	145,250	(Sch 4)
085		Pharmacy - Total	8300	\$ 136,794	\$ 8,456	\$ 145,250	
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	25,658	0	25,658	(Sch 4)
090		Laboratory - Total	8400	\$ 25,658	\$ 0	\$ 25,658	
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	15,505	0	15,505	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,505	\$ 0	\$ 15,505	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility Number:
206190700

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	\$ 533,184	\$ 0	\$ 533,184	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	122,308	0	122,308	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		43,530	43,530	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 655,492	\$ 43,530	\$ 699,022	
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		\$ 1,491,566	\$ 55,502	\$ 1,547,068	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,631,786	\$ (72,534)	\$ 1,559,252	(Sch 2)
105	.20-.39	Fringe Benefits	6110	361,533	(3,854)	357,679	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	99,313	(11,655)	87,658	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,092,632	\$ (88,043)	\$ 2,004,589	
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	\$ 1,331,781	\$ 0	\$ 1,331,781	(Sch 2)
125	.20-.39	Fringe Benefits	6150	305,499	0	305,499	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	443,401	(67,755)	375,646	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,080,681	\$ (67,755)	\$ 2,012,926	
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:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility Number:
206190700

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	6,114	0	6,114	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,114	\$ 0	\$ 6,114	
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		\$ 4,179,427	\$ (155,798)	\$ 4,023,629	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 45,808	\$ 0	\$ 45,808	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,508	0	10,508	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 56,316	\$ 0	\$ 56,316	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility Number:
206190700

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	\$ 74,172	\$ 0	\$ 74,172	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,014	0	17,014	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,427	0	4,427	(Sch 4)
160		Activities - Total	6700	\$ 95,613	\$ 0	\$ 95,613	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 362,294	\$ (80,996)	\$ 281,298	(Sch 6)
165	.20-.39	Fringe Benefits	6900	60,673	3,854	64,527	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	637,462	(111,808)	525,654	(Sch 6)
165		Administration - Total	6900	\$ 1,060,429	\$ (188,950)	\$ 871,479	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 58,173	\$ 0	\$ 58,173	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,344	0	13,344	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,953	0	5,953	(Sch 4)
166		Medical Records - Total	6900	\$ 77,470	\$ 0	\$ 77,470	
167		CDPH Licensing Fees	6900	\$ 31,759	\$ 0	\$ 31,759	(Sch 6)
168		Professional Liability Insurance	6900	\$ 90,058	\$ (6,533)	\$ 83,525	(Sch 6)
169		Quality Assurance Fees	6900	\$ 532,761	\$ 0	\$ 532,761	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 45,675	\$ 0	\$ 45,675	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,477	0	10,477	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	150	0	150	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 56,302	\$ 0	\$ 56,302	
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		\$ 2,000,708	\$ (195,483)	\$ 1,805,225	
200		Total		\$ 9,097,306	\$ (349,653)	\$ 8,747,653	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 90,389	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

NPI:
1730269234

OSHPD Facility Number:
206190700
Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	2	0								
083	3	0								
083	4	0								
085	1	0								
085	2	0								
085	3	0								
085	4	8,456					8,456			
090	1	0								
090	2	0								
090	3	0								
090	4	0								
095	1	0								
095	2	0								
095	3	0								
095	4	0								
100	1	0								
100	2	0								
100	3	0								
100	4	0								
101	1	0								
101	2	0								
101	3	0								
101	4	43,530				65,940			(22,410)	
102	1	0								
102	2	0								
102	3	0								
102	4	0								
105	1	(72,534)	(16,801)							
105	2	(3,854)	(3,854)							
105	3	0								
105	4	(11,655)			1,815		(10,172)	(1,920)		
110	1	0								
110	2	0								
110	3	0								
110	4	0								
115	1	0								
115	2	0								
115	3	0								
115	4	0								
120	1	0								
120	2	0								
120	3	0								
120	4	0								
125	1	0								
125	2	0								
125	3	0								
125	4	(67,755)			(1,815)	(65,940)				

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

NPI:
1730269234

OSHPD Facility Number:
206190700

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(39,121)</u>	<u>(1,613)</u>	<u>(3,726)</u>	<u>(1,378)</u>	<u>(1,000)</u>	<u>(299,159)</u>	<u>0</u>	<u>0</u>	<u>0</u>

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility No:
206190700

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 1,711,184	\$ 165.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 141,470	\$ 13.66
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 479,292	\$ 46.27
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 86,148	\$ 8.32
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 6,762	\$ 0.65
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 10,660	\$ 1.03
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 28,037	\$ 2.71
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 178,830	\$ 17.26
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 293,916	\$ 28.38
11	Cost of Routine Service/Audited Total Routine Costs	\$ 3,910,786	\$ 2,936,300	\$ 283.48
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 377.56	\$ 283.48	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 684,201	\$ 66.06
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 9,472	\$ 0.91
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 63,645	\$ 6.14
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 4,408	\$ 0.43
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 346	\$ 0.03
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 3,350	\$ 0.32
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 8,811	\$ 0.85
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 56,202	\$ 5.43
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 92,371	\$ 8.92
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$	\$ 922,808	\$ 89.09
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 0.00	\$ 89.09	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,395,385	\$ 231.26 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 150,942	\$ 14.57 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 542,938	\$ 52.42 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 90,556	\$ 8.74 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 7,108	\$ 0.69 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 14,011	\$ 1.35 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 36,848	\$ 3.56 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 235,032	\$ 22.69 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 386,287	\$ 37.29 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 3,910,786	\$ 3,859,107	\$ 372.57 *
36	Total Patient Days (Adj)	10,358	10,358	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 377.56	\$ 372.57	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 27)		29	
42	Total Licensed Nursing Facility Beds (Adj)	77	77	
43	Total Licensed Capacity (All levels) (Adj)	106	106	
44	Total Medi-Cal Subacute Care Patient Days (Adj 20)	10,032	10,035	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 90,556	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 90,556	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 28)	AUDITED TOTAL DAYS (Adj 19)	AUDITED MEDI-CAL DAYS (Adj 18)	
48	Ventilator (Equipment Cost Only)	\$ 22,410	6,838	6,631
49	Nonventilator	\$ N/A	3,520	3,404
50	TOTAL	\$ N/A	10,358	10,035

*(To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility Number:
206190700

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 21,22,23)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 24,25,26)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,110				817
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	31,700				12,275
4	Cost of Capital Related (Sch. 5, Ln. 75)	3,962				1,534
5	Property Taxes (Sch. 5, Ln. 75)	311				120
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	167				65
7	Professional Liability Insurance (Sch. 6, Ln. 75)	440				171
8	Quality Assurance Fees (Sch. 6, Ln. 75)	2,809				1,088
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	4,616				1,787
11	Total Patient Supplies Ancillary Service	\$ 46,116	\$ 137,647	0.335029	\$ 53,300	\$ 17,857

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	12				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	1,104				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	3				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	5				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	13				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	83				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	136				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 1,356	\$ 4,026	0.336814	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 300,033				\$ 11,000
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	5,678				208
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	5,031				184
26	Cost of Capital Related (Sch. 5, Ln. 80)	5,806				213
27	Property Taxes (Sch. 5, Ln. 80)	456				17
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,394				51
29	Professional Liability Insurance (Sch. 6, Ln. 80)	3,665				134
30	Quality Assurance Fees (Sch. 6, Ln. 80)	23,379				857
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	38,424				1,409
33	Total Physical Therapy Ancillary Service	\$ 383,865	\$ 1,191,938	0.322051	\$ 43,701	\$ 14,074

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility Number:
206190700

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 21,22,23)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 24,25,26)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 278,927				\$ 10,597
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	4,930				187
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	4,054				154
48	Cost of Capital Related (Sch. 5, Ln. 82)	4,642				176
49	Property Taxes (Sch. 5, Ln. 82)	364				14
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,288				49
51	Professional Liability Insurance (Sch. 6, Ln. 82)	3,387				129
52	Quality Assurance Fees (Sch. 6, Ln. 82)	21,602				821
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	35,505				1,349
55	Total Occupational Therapy Ancillary Service	\$ 354,700	\$ 1,175,407	0.301767	\$ 44,656	\$ 13,476

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 53,158				\$ 7,112
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	734				98
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	405				54
59	Cost of Capital Related (Sch. 5, Ln. 83)	438				59
60	Property Taxes (Sch. 5, Ln. 83)	34				5
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	241				32
62	Professional Liability Insurance (Sch. 6, Ln. 83)	633				85
63	Quality Assurance Fees (Sch. 6, Ln. 83)	4,039				540
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	6,639				888
66	Total Speech Pathology Ancillary Service	\$ 66,322	\$ 221,563	0.299338	\$ 29,641	\$ 8,873

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,728				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	147,649				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	2,766				0
71	Property Taxes (Sch. 5, Ln. 85)	217				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	674				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,773				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	11,310				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	18,589				0
77	Total Pharmacy Ancillary Service	\$ 185,707	\$ 829,185	0.223963	\$ 0	\$ 0

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	288				31
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	25,735				2,790
81	Cost of Capital Related (Sch. 5, Ln. 90)	68				7
82	Property Taxes (Sch. 5, Ln. 90)	5				1
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	115				12
84	Professional Liability Insurance (Sch. 6, Ln. 90)	302				33
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,925				209
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	3,163				343
88	Total Laboratory Ancillary Service	\$ 31,601	\$ 95,333	0.331479	\$ 10,334	\$ 3,426

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

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

NPI:
1730269234

OSHPD Facility Number:
206190700

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 21,22,23)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 24,25,26)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	174				23
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	15,552				2,088
103	Cost of Capital Related (Sch. 5, Ln. 100)	41				6
104	Property Taxes (Sch. 5, Ln. 100)	3				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	69				9
106	Professional Liability Insurance (Sch. 6, Ln. 100)	182				24
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,163				156
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	1,911				257
110	Total Other Ancillary Service	\$ 19,096	\$ 77,360	0.246849	\$ 10,385	\$ 2,564

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 655,492
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					8,107
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					46,099
114	Cost of Capital Related (Sch. 5, Ln. 101)					2,413
115	Property Taxes (Sch. 5, Ln. 101)					189
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					3,132
117	Professional Liability Insurance (Sch. 6, Ln. 101)					8,236
118	Quality Assurance Fees (Sch. 6, Ln. 101)					52,531
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					86,338
121	Total Subacute Ancillary Service					\$ 862,538

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 684,201
123	Cost of Indirect Care - Labor					9,472
124	Cost of Direct and Indirect Nonlabor					63,645
125	Cost of Capital Related					4,408
126	Property Taxes					346
127	CDPH Licensing Fees					3,350
128	Professional Liability Insurance					8,811
129	Quality Assurance Fees					56,202
130	Caregiver Training					0
131	Cost of Administration					92,371
132	Total Cost of Subacute Care Ancillary Services					\$ 922,808

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1730269234		34
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 Report			8	210		Group Health Insurance To include Group Health Insurance in the audit report for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$90,389	\$90,389		

Provider Name							Fiscal Period	NPI	Adjustments		
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730269234	34		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,631,786	(\$16,801)	\$1,614,985 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	361,533	(3,854)	357,679	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	362,294	16,801	379,095 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	60,673	3,854	64,527	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$637,462	\$2,878	\$640,340 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	90,058	(2,878)	87,180 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$99,313	\$1,815	\$101,128 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	443,401	(1,815)	441,586 *	
							To reclassify enteral 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	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	\$0	\$65,940	\$65,940 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 441,586	(65,940)	375,646	
							To reclassify oxygen 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		
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730269234	34		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$24,898	\$1,596	\$26,494 *	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	136,794	8,456	145,250	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 640,340	119	640,459 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 101,128	(10,172)	90,956 *	
							To reclassify legend drugs, tax, and IV 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 CCR, Title 22, 51511(c)				
7	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$26,494	\$1,920	\$28,414	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 90,956	(1,920)	89,036 *	
							To reclassify oxygen expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2				
8	10.5	035	4	8A-1	035	4	Leases and Rentals	\$309,600	\$22,410	\$332,010	
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	* 65,940	(22,410)	43,530	
							To reclassify ventilator lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730269234	34		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
9	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported liability insurance expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$87,180	(\$3,655)	\$83,525
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	*	\$640,459	(\$39,121)	\$601,338 *
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304		\$234,746	(\$1,613)	\$233,133
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate auto expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$601,338	(\$3,726)	\$597,612 *
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate nursing supply expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$89,036	(\$1,378)	\$87,658
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$597,612	(\$1,000)	\$596,612 *
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period	NPI	Adjustments		
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730269234	34		
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 COSTS</u>											
15	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$105,231	(\$57,653)	\$47,578	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	266,462	(17,018)	249,444	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 1,614,985	(55,733)	1,559,252	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 379,095	(97,797)	281,298	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 596,612	(70,958)	525,654	
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 29, 2012 and February 28, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730269234	34	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
16	10.7	125	5	7	125		Subacute Care (Meals Served)	10,944	(662)	10,282
	10.7	175	5	7	N/A		Total - Meals Served	89,628	(662)	88,966
							To adjust dietary statistic 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	
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730269234	34	
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>										
17	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care 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 04, 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	21,060	52	21,112	
18	4.3	100	2	Subacute 1	48	Total Medi-Cal Ventilator Days - Subacute To reflect ventilator Medi-Cal patient 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 04, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 05-03-70110	6,437	194	6,631	
19	4.3	100	1	Subacute 1	48	Total Ventilator Days - Subacute	6,437	401	6,838	
	4.3	115	1	Subacute 1	49	Total Nonventilator Days - Subacute To reclassify subacute patient days to reflect total ventilator and non-ventilator patient days in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 05-03-70110	3,921	(401)	3,520	

Provider Name							Fiscal Period		NPI		Adjustments
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1730269234		34
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>											
20	4.1	25	2	Subacute 1	44	Total Medi-Cal Subacute Care Patient Days To reflect Medi-Cal patient 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 04, 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	10,032	3	10,035		

Provider Name							Fiscal Period	NPI	Adjustments	
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730269234	34	
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 TOTAL CHARGES</u>										
21	13	15	2	Subacute 2	33		Physical Therapy - Total Ancillary Charges	\$1,190,922	\$1,016	\$1,191,938
	13	17	2	Subacute 2	55		Occupational Therapy - Total Ancillary Charges	1,175,120	287	1,175,407
							To adjust the reported total ancillary charges to agree with the provider's trial balance.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
22	13	35	2	Subacute 2	110		Other Ancillary Services - Total Ancillary Charges	\$79,193	(\$1,833)	\$77,360
							To eliminate beauty and barber charges for proper matching of revenue and expense.			
							42 CFR 413.5, 413.20, 413.50 and 413.53			
							CMS Pub. 15-1, Sections 2202.4, 2102, 2206, 2302.6 and 2304			
23	13	10	2	Subacute 2	11		Patient Supplies - Total Ancillary Charges	\$150,534	(\$12,887)	\$137,647
							To eliminate enteral charges for proper matching of revenue and expense.			
							42 CFR 413.5, 413.20, 413.50 and 413.53			
							CMS Pub. 15-1, Sections 2202.4, 2102, 2206, 2302.6 and 2304			

Provider Name							Fiscal Period	NPI	Adjustments	
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730269234	34	
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 SUBACUTE CHARGES</u>										
24	13	10	4	Subacute 2	11	Patient Supplies - Subacute Charges To eliminate subacute enteral charges for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6 and 2306	\$70,102	(\$6,913)	\$63,189 *	
25	13	10	4	Subacute 2	11	Patient Supplies - Subacute Charges To eliminate IV therapy charges not included in the subacute rate. CCR, Title 22, 51511 (c) and 51511.5	* \$63,189	(\$9,889)	\$53,300	
26	13	20	4	Subacute 2	77	Pharmacy - Subacute Charges To eliminate the reported subacute pharmacy charges due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b) CCR, Title 22, 51511 (c) and 51511.5	\$41,905	(\$41,905)	\$0	

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Provider Name							Fiscal Period		NPI		Adjustments	
CASA BONITA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1730269234		34	
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 OTHER MATTERS</u>												
27	Not Reported			Subacute 1	41		Contracted Number of Adult Subacute Beds To adjust the number of licensed beds based to the facility license. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	0	29	29		
28	Not Reported			Subacute 1	48		Ventilator Equipment Costs To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Adult Subacute Contract No. 05-03-70110	0	22,410	22,410		
29	Not Reported				1	14	Medi-Cal Overpayment 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	\$5,681	\$5,681	*	
30	Not Reported				1	14	Medi-Cal Overpayment To recover Medi-Cal overpayments because the Share of Cost was not properly deducted to pay for non-legend drugs that are included in the Medi-Cal rate. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	*	\$5,681	\$129	\$5,810	*
31	Not Reported				1	14	Medi-Cal Overpayment To recover Medi-Cal overpayments because the Share of Cost was not properly deducted to pay for a customized wheel chair without a denial TAR submitted. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	*	\$5,810	\$248	\$6,058	*

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Provider Name				Fiscal Period				NPI		Adjustments	
CASA BONITA CONVALESCENT HOSPITAL				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1730269234		34	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
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<u>ADJUSTMENTS TO OTHER MATTERS</u>											
32	Not Reported			1	14		Medi-Cal Overpayment To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the Medi-Cal payments for the three bedhold days. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	*	\$6,058	\$426	\$6,484 *
33	Not Reported			1	14		Medi-Cal Overpayment To recover Medi-Cal overpayments due to insufficient documentations. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	*	\$6,484	\$278	\$6,762 *
34	Not Reported			1	14		Medi-Cal Overpayment To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code, Section 14124.2(b)	*	\$6,762	\$1,478	\$8,240

*Balance carried forward from prior/to subsequent adjustments