

**REPORT
ON THE
RATE SETTING AUDIT**

**COMMUNITY CONVALESCENT HOSPITAL OF LA MESA
LA MESA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1225028327**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jing H. Zhang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2014

Joshua Kauffman, VP
Premier BH, Inc.
6100 Wilshire Boulevard, Suite 1111
Los Angeles, CA 90048

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA
NATIONAL PROVIDER IDENTIFIER (NPI) 1225028327
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, patient days, and use of share of cost 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 \$189,383, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) 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—San Diego at (619) 688-3200.

Originally signed by:

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility No.:

206370684

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,788,767	\$ 117.36
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 546,270	\$ 16.92
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,079,771	\$ 33.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 615,672	\$ 19.07
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 51,198	\$ 1.59
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,258	\$ 0.47
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 180,858	\$ 5.60
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 303,311	\$ 9.40
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,099,362	\$ 34.05
11	Cost of Routine Service/Audited Total Costs	\$ 7,993,788	\$ 7,680,468	\$ 237.91
12	Total Patient Days (Adj 10)	31,511	32,283	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 253.68	\$ 237.91	
14	Overpayments (Adjs 15, 16, 17)	\$ 0	\$ (189,383)	
15	Medi-Cal Days (Adj 11)	14,683	14,781	
16	Medi-Cal Managed Care Days (Adj 12)		1,105	

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	\$ 1,854,377	\$ 186.58
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 149,699	\$ 15.06
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 608,993	\$ 61.27
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 273,644	\$ 27.53
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 22,756	\$ 2.29
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 7,299	\$ 0.73
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 86,522	\$ 8.71
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 145,104	\$ 14.60
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	\$ 525,934	\$ 52.92
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 3,353,923	\$ 3,674,328	\$ 369.69
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	9,939	9,939	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 337.45	\$ 369.69	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility No.:

206370684

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:
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

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

NPI:
1225028327

OSHPD Facility No.:
206370684

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	\$ 97,790	\$ 97,790		
160	Activities	158,127		\$ 158,127	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	622,837	0	0	622,837 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,595,815	73,730	119,222	3,788,767 *
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	1,265,369	24,060	38,905	1,328,334 **
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	\$ 5,739,938	\$ 97,790	\$ 158,127	\$ 5,739,938

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

NPI:
1225028327

OSHPD Facility Number:
206370684

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 101,386	\$ 101,386										
010	Housekeeping	77,643	1,787	\$ 79,430									
060	Laundry and Linen	56,505	9,341	7,450	\$ 73,296								
065	Dietary	292,201	6,357	5,070	0	\$ 303,628							
155	Social Services	N/A	1,059	845	0	0	\$ 1,904						
160	Activities	N/A	4,031	3,215	0	0	0	\$ 7,246					
165	Administration	N/A	4,044	3,225	0	0	0	0		\$ 7,268	\$ 7,268		
166	Medical Records	146,717	2,044	1,630	0	0	0	0		150,391		\$ 150,391	
170	Inservice Education - Nursing	71,170	627	500	0	0	0	0	\$ 72,297				
ANCILLARY SERVICES													
075	Patient Supplies		4,395	3,505	0	0	0	0	0	7,899	244	5,047	\$ 13,190 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		5,066	4,040	0	0	0	0	0	9,105	473	9,795	19,374 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	422	8,723	9,144 ***
082	Occupational Therapy		0	0	0	0	0	0	0	0	401	8,287	8,688 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	66	1,360	1,425 ***
085	Pharmacy		0	0	0	0	0	0	0	0	249	5,147	5,396 ***
090	Laboratory		0	0	0	0	0	0	0	0	93	1,916	2,008 ***
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	222	4,585	4,806 ***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
ROUTINE SERVICES													
105	Skilled Nursing Care		41,766	33,308	56,160	270,169	1,436	5,463	54,509	462,810	3,848	79,612	546,270 *
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		19,579	15,614	17,136	33,459	469	1,783	17,788	105,826	1,236	25,583	132,645 **
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,291	1,030	0	0	0	0	0	2,321	16	337	2,675
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 745,622	\$ 101,386	\$ 79,430	\$ 73,296	\$ 303,628	\$ 1,904	\$ 7,246	\$ 72,297	\$ 587,963	\$ 7,268	\$ 150,391	\$ 745,622

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

NPI:
1225028327

OSHPD Facility Number:
206370684

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 314,424	\$ 314,424										
010	Housekeeping	120,886	5,541	\$ 126,427									
060	Laundry and Linen	73,475	28,969	11,857	\$ 114,302								
065	Dietary	297,053	19,715	8,069	0	\$ 324,837							
155	Social Services	5,808	3,286	1,345	0	0	\$ 10,439						
160	Activities	15,288	12,502	5,117	0	0	0	\$ 32,906					
165	Administration	N/A	12,540	5,133	0	0	0	0		\$ 17,673	\$ 17,673		
166	Medical Records	2,690	6,338	2,594	0	0	0	0		11,623		\$ 11,623	
170	Inservice Education - Nursing	95	1,944	796	0	0	0	0	\$ 2,835				
ANCILLARY SERVICES													
075	Patient Supplies	302,773	13,629	5,578	0	0	0	0	0	321,981	593	390	\$ 322,964 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	646,186	15,710	6,430	0	0	0	0	0	668,326	1,151	757	670,234 ***
081	Respiratory Therapy	28,867	0	0	0	0	0	0	0	28,867	1,025	674	30,566 ***
082	Occupational Therapy	619,184	0	0	0	0	0	0	0	619,184	974	640	620,798 ***
083	Speech Pathology	101,579	0	0	0	0	0	0	0	101,579	160	105	101,844 ***
085	Pharmacy	384,559	0	0	0	0	0	0	0	384,559	605	398	385,562 ***
090	Laboratory	143,142	0	0	0	0	0	0	0	143,142	225	148	143,515 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	342,552	0	0	0	0	0	0	0	342,552	539	354	343,445 ***
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
ROUTINE SERVICES													
105	Skilled Nursing Care	470,283	129,526	53,016	87,579	289,041	7,870	24,810	2,138	1,064,263	9,356	6,153	1,079,771 *
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	61,489	60,719	24,853	26,722	35,796	2,568	8,096	698	220,941	3,006	1,977	225,924 **
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	3,367	4,005	1,639	0	0	0	0	0	9,011	40	26	9,077
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,933,700	\$ 314,424	\$ 126,427	\$ 114,302	\$ 324,837	\$ 10,439	\$ 32,906	\$ 2,835	\$ 3,904,404	\$ 17,673	\$ 11,623	\$ 3,933,700

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

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

NPI:
1225028327

OSHPD Facility Number:
206370684

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 92% Of Total	Property Tax 8% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 987,246	92%							
	Property Tax (line 40)	82,098	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 43,415	\$ 43,415				
166	Medical Records				21,943		\$ 21,943			
170	Inservice Education - Nursing			\$ 6,731						
ANCILLARY SERVICES										
075	Patient Supplies			0	47,184	1,457	736	\$ 49,377	\$ 45,586	\$ 3,791 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	54,386	2,828	1,429	58,643	54,140	4,502 ***
081	Respiratory Therapy			0	0	2,518	1,273	3,791	3,500	291 ***
082	Occupational Therapy			0	0	2,392	1,209	3,602	3,325	277 ***
083	Speech Pathology			0	0	392	198	591	545	45 ***
085	Pharmacy			0	0	1,486	751	2,237	2,065	172 ***
090	Laboratory			0	0	553	280	833	769	64 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	1,324	669	1,992	1,840	153 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
ROUTINE SERVICES										
105	Skilled Nursing Care			5,075	632,273	22,982	11,616	666,871	615,672	51,198 *
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			1,656	256,278	7,385	3,733	267,396	246,867	20,529 **
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	13,866	97	49	14,012	12,937	1,076
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,069,344	100%	\$ 6,731	\$ 1,003,987	\$ 43,415	\$ 21,943	\$ 1,069,344	\$ 987,246	\$ 82,098

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

NPI:
1225028327

OSHPD Facility Number:
206370684

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. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 83,678												
055	Interest - Other	73,652												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,919,422												
	Total Costs Allocable as Administration	2,076,752	69%											
167	CDPH Licensing Fees	28,823	1%											
168	Professional Liability Insurance	341,650	11%											
169	Quality Assurance Fees	572,970	19%											
174	Caregiver Training	0	0%											
	Total	3,020,195	100%						\$ 3,020,195					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 7,899	\$ 321,981	\$ 47,184	\$ 377,064	101,351	\$ 69,691	\$ 967	\$ 11,465	\$ 19,228	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	9,105	668,326	54,386	731,817	196,705	135,258	1,877	22,252	37,317	0
081	Respiratory Therapy			622,837	0	28,867	0	651,704	175,171	120,451	1,672	19,816	33,232	0
082	Occupational Therapy			0	0	619,184	0	619,184	166,430	114,441	1,588	18,827	31,574	0
083	Speech Pathology			0	0	101,579	0	101,579	27,303	18,774	261	3,089	5,180	0
085	Pharmacy			0	0	384,559	0	384,559	103,365	71,076	986	11,693	19,610	0
090	Laboratory			0	0	143,142	0	143,142	38,475	26,456	367	4,352	7,299	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	342,552	0	342,552	92,074	63,312	879	10,416	17,468	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,788,767	462,810	1,064,263	632,273	5,948,113	1,598,789	1,099,362	15,258	180,858	303,311	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			1,328,334	105,826	220,941	256,278	1,911,379	513,758	353,271	4,903	58,117	97,467	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	2,321	9,011	13,866	25,199	6,773	4,657	65	766	1,285	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,020,195		\$ 5,739,938	\$ 587,963	\$ 3,904,404	\$ 1,003,987	\$ 11,236,292	\$ 3,020,195					
	Total Administrative Costs							\$ 3,020,195		\$ 2,076,752	\$ 28,823	\$ 341,650	\$ 572,970	\$ 0
	Unit Cost Multiplier							0.26878930						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 157,659	\$ 29,296	\$ 65,357	\$ 252,312							
	TOTAL FACILITY COSTS							\$ 14,508,799						

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

NPI:
1225028327

OSHPD Facility Number:
206370684

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adjs 6, 7)	Plant Ops (SQ FT) 5 (Adjs 6, 7)	Hskpng (SQ FT) 10 (Adjs 6, 7)	Laundry (LBS) 60 (Adj 8)	Dietary (MEALS) 65 (Adj 9)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	565									
010	Housekeeping	285	285								
060	Laundry and Linen	1,490	1,490	1,490							
065	Dietary	1,014	1,014	1,014							
155	Social Services	169	169	169							
160	Activities	643	643	643							
165	Administration	645	645	645							
166	Medical Records	326	326	326							
170	Inservice Education - Nursing	100	100	100							
ANCILLARY SERVICES											
075	Patient Supplies	701	701	701						377,064	377,064
077	Specialized Support Surfaces									0	0
080	Physical Therapy	808	808	808						731,817	731,817
081	Respiratory Therapy									651,704	651,704
082	Occupational Therapy									619,184	619,184
083	Speech Pathology									101,579	101,579
085	Pharmacy									384,559	384,559
090	Laboratory									143,142	143,142
095	Home Health Services									0	0
100	Other Ancillary Services									342,552	342,552
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	6,662	6,662	6,662	157,495	94,497	4,066,098	4,066,098	4,066,098	5,948,113	5,948,113
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	3,123	3,123	3,123	48,055	11,703	1,326,858	1,326,858	1,326,858	1,911,379	1,911,379
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	206	206	206						25,199	25,199
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,737	16,172	15,887	205,550	106,200	5,392,956	5,392,956	5,392,956	11,236,292	11,236,292
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 97,790 0.018132913	\$ 158,127 0.029321025			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 101,386 6.26923077	\$ 79,430 4.99966833	\$ 73,296 0.35658312	\$ 303,628 2.85901755	\$ 1,904 0.00035314	\$ 7,246 0.00134359	\$ 72,297 0.01340580	\$ 7,268 0.00064687	\$ 150,391 0.01338437
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 314,424 19.44249320	\$ 126,427 7.95789706	\$ 114,302 0.55607678	\$ 324,837 3.05872877	\$ 10,439 0.00193561	\$ 32,906 0.00610175	\$ 2,835 0.00052569	\$ 17,673 0.00157287	\$ 11,623 0.00103437
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,069,344 63.89101990	\$ 36,098 2.23215596	\$ 18,845 1.18619658	\$ 100,291 0.48791518	\$ 68,252 0.64267141	\$ 11,375 0.00210929	\$ 43,280 0.00802527	\$ 6,731 0.00124810	\$ 43,415 0.00386378	\$ 21,943 0.00195286

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility Number:

206370684

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	\$ 80,225	\$ 0	\$ 80,225	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,161	0	21,161	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	314,424	0	314,424	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 415,810	\$ 0	\$ 415,810	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 55,621	\$ 0	\$ 55,621	(Sch 3)
010	.20-.39	Fringe Benefits	6300	22,022	0	22,022	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	120,886	0	120,886	(Sch 4)
010		Housekeeping - Total	6300	\$ 198,529	\$ 0	\$ 198,529	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 232,483	\$ 0	\$ 232,483	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	135,368	0	135,368	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	8,042	0	8,042	(Sch 5)
035		Leases and Rentals	7200	34,224	81,070	115,294	(Sch 5)
040		Property Taxes	7300	82,098	0	82,098	(Sch 5)
045		Property Insurance	7400	83,678	0	83,678	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	496,059	0	496,059	(Sch 5)
055		Interest - Other	7600	73,652	0	73,652	(Sch 6)
057		Subtotal 005 - 055		\$ 1,759,943	\$ 81,070	\$ 1,841,013	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 43,028	\$ 0	\$ 43,028	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,477	0	13,477	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	73,475	0	73,475	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 129,980	\$ 0	\$ 129,980	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 238,579	\$ 0	\$ 238,579	(Sch 3)
065	.20-.39	Fringe Benefits	6500	53,622	0	53,622	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	297,053	0	297,053	(Sch 4)
065		Dietary - Total	6500	\$ 589,254	\$ 0	\$ 589,254	
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	383,843	(81,070)	302,773	(Sch 4)
075		Patient Supplies - Total	8100	\$ 383,843	\$ (81,070)	\$ 302,773	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

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

NPI:
1225028327

OSHPD Facility Number:
206370684

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility Number:

206370684

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	646,186	0	646,186	(Sch 4)
080		Physical Therapy - Total	8200	\$ 646,186	\$ 0	\$ 646,186	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 520,934	\$ 0	\$ 520,934	(Sch 2)
081	.20-.39	Fringe Benefits	8220	101,903	0	101,903	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	28,867	0	28,867	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 651,704	\$ 0	\$ 651,704	
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	619,184	0	619,184	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 619,184	\$ 0	\$ 619,184	
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	101,579	0	101,579	(Sch 4)
083		Speech Pathology - Total	8280	\$ 101,579	\$ 0	\$ 101,579	
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	384,559	0	384,559	(Sch 4)
085		Pharmacy - Total	8300	\$ 384,559	\$ 0	\$ 384,559	
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	143,142	0	143,142	(Sch 4)
090		Laboratory - Total	8400	\$ 143,142	\$ 0	\$ 143,142	
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	342,552	0	342,552	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 342,552	\$ 0	\$ 342,552	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility Number:

206370684

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	\$ 3,028,183	\$ (3,028,183)	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	658,847	(658,847)	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	470,283	(470,283)	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 4,157,313	\$ (4,157,313)	\$ 0	
104		Subtotal 075 - 102		\$ 7,430,062	\$ (4,238,383)	\$ 3,191,679	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 2,953,267	\$ 2,953,267	(Sch 2)
105	.20-.39	Fringe Benefits	6110		642,548	642,548	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		470,283	470,283	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 4,066,098	\$ 4,066,098	
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	\$ 960,879	\$ 74,916	\$ 1,035,795	(Sch 2)
125	.20-.39	Fringe Benefits	6150	213,275	16,299	229,574	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	61,489	0	61,489	(Sch 4)
125		Subacute Care - Total	6150	\$ 1,235,643	\$ 91,215	\$ 1,326,858	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility Number:

206370684

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
126	.40-.99	Other - Nonlabor	6160		0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility Number:

206370684

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	3,367	0	3,367 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,367	\$ 0	\$ 3,367
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,239,010	\$ 4,157,313	\$ 5,396,323
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 85,813	\$ 0	\$ 85,813 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,977	0	11,977 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,808	0	5,808 (Sch 4)
155		Social Services - Total	6600	\$ 103,598	\$ 0	\$ 103,598

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility Number:

206370684

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	\$ 130,029	\$ 0	\$ 130,029	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,098	0	28,098	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,288	0	15,288	(Sch 4)
160		Activities - Total	6700	\$ 173,415	\$ 0	\$ 173,415	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 506,014	\$ 0	\$ 506,014	(Sch 6)
165	.20-.39	Fringe Benefits	6900	134,207	0	134,207	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,279,201	0	1,279,201	(Sch 6)
165		Administration - Total	6900	\$ 1,919,422	\$ 0	\$ 1,919,422	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 115,126	\$ 0	\$ 115,126	(Sch 3)
166	.20-.39	Fringe Benefits	6900	31,591	0	31,591	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,690	0	2,690	(Sch 4)
166		Medical Records - Total	6900	\$ 149,407	\$ 0	\$ 149,407	
167		CDPH Licensing Fees	6900	\$ 28,823	\$ 0	\$ 28,823	(Sch 6)
168		Professional Liability Insurance	6900	\$ 341,650	\$ 0	\$ 341,650	(Sch 6)
169		Quality Assurance Fees	6900	\$ 572,970	\$ 0	\$ 572,970	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,325	\$ 0	\$ 64,325	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,845	0	6,845	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	95	0	95	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,265	\$ 0	\$ 71,265	
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		\$ 3,360,550	\$ 0	\$ 3,360,550	
200		Total		\$ 14,508,799	\$ 0	\$ 14,508,799	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 204,241	
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* For informational purposes only, this amount is included in various cost centers above.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

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

NPI:
1225028327

OSHPD Facility Number:
206370684

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
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SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

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

NPI:
1225028327

OSHPD Facility No:
206370684

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	\$ 1,328,334	\$ 133.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 132,645	\$ 13.35
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 225,924	\$ 22.73
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 246,867	\$ 24.84
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 20,529	\$ 2.07
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 4,903	\$ 0.49
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 58,117	\$ 5.85
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 97,467	\$ 9.81
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 353,271	\$ 35.54
11	Cost of Routine Service/Audited Total Routine Costs	\$ 2,151,195	\$ 2,468,058	\$ 248.32
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 216.44	\$ 248.32	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 526,043	\$ 52.93
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 17,054	\$ 1.72
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 383,069	\$ 38.54
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 26,777	\$ 2.69
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 2,227	\$ 0.22
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 2,396	\$ 0.24
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 28,405	\$ 2.86
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 47,637	\$ 4.79
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	\$ 172,662	\$ 17.37
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,202,728	\$ 1,206,270	\$ 121.37
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 121.01	\$ 121.37	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 1,854,377	\$ 186.58 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 149,699	\$ 15.06 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 608,993	\$ 61.27 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 273,644	\$ 27.53 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 22,756	\$ 2.29 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 7,299	\$ 0.73 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 86,522	\$ 8.71 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 145,104	\$ 14.60 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 525,934	\$ 52.92 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 3,353,923	\$ 3,674,328	\$ 369.69 *
36	Total Patient Days (Adj)	9,939	9,939	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 337.45	\$ 369.69	
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 19)	N/A	36	
42	Total Licensed Nursing Facility Beds (Adj)	119	119	
43	Total Licensed Capacity (All levels)	119	119	
44	Total Medi-Cal Subacute Care Patient Days (Adj 13)	8,021	7,786	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 273,644	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 273,644	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 18)	AUDITED TOTAL DAYS	AUDITED MEDI-CAL DAYS (Adj 14)	
48	Ventilator (Equipment Cost Only)	\$ 81,070	5,921	4,557
49	Nonventilator	N/A	4,018	3,229
50	TOTAL	\$ N/A	9,939	7,786

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility Number:

206370684

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	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)	13,190				5,294
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	322,964				129,620
4	Cost of Capital Related (Sch. 5, Ln. 75)	45,586				18,296
5	Property Taxes (Sch. 5, Ln. 75)	3,791				1,521
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	967				388
7	Professional Liability Insurance (Sch. 6, Ln. 75)	11,465				4,601
8	Quality Assurance Fees (Sch. 6, Ln. 75)	19,228				7,717
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	69,691				27,970
11	Total Patient Supplies Ancillary Service	\$ 486,882	\$ 256,629	1.897221	\$ 102,997	\$ 195,408

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)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	19,374				1,650
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	670,234				57,090
26	Cost of Capital Related (Sch. 5, Ln. 80)	54,140				4,612
27	Property Taxes (Sch. 5, Ln. 80)	4,502				384
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,877				160
29	Professional Liability Insurance (Sch. 6, Ln. 80)	22,252				1,895
30	Quality Assurance Fees (Sch. 6, Ln. 80)	37,317				3,179
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	135,258				11,521
33	Total Physical Therapy Ancillary Service	\$ 944,954	\$ 1,137,149	0.830985	\$ 96,862	\$ 80,491

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 622,837				\$ 526,043
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	9,144				7,723
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	30,566				25,816
37	Cost of Capital Related (Sch. 5, Ln. 81)	3,500				2,956
38	Property Taxes (Sch. 5, Ln. 81)	291				246
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,672				1,412
40	Professional Liability Insurance (Sch. 6, Ln. 81)	19,816				16,736
41	Quality Assurance Fees (Sch. 6, Ln. 81)	33,232				28,068
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	120,451				101,732
44	Total Respiratory Ancillary Service	\$ 841,509	\$ 665,303	1.264851	\$ 561,910	\$ 710,732

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility Number:

206370684

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	8,688				689
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	620,798				49,268
48	Cost of Capital Related (Sch. 5, Ln. 82)	3,325				264
49	Property Taxes (Sch. 5, Ln. 82)	277				22
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,588				126
51	Professional Liability Insurance (Sch. 6, Ln. 82)	18,827				1,494
52	Quality Assurance Fees (Sch. 6, Ln. 82)	31,574				2,506
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	114,441				9,082
55	Total Occupational Therapy Ancillary Service	\$ 799,518	\$ 1,148,534	0.696120	\$ 91,149	\$ 63,451

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,425				239
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	101,844				17,113
59	Cost of Capital Related (Sch. 5, Ln. 83)	545				92
60	Property Taxes (Sch. 5, Ln. 83)	45				8
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	261				44
62	Professional Liability Insurance (Sch. 6, Ln. 83)	3,089				519
63	Quality Assurance Fees (Sch. 6, Ln. 83)	5,180				870
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	18,774				3,155
66	Total Speech Pathology Ancillary Service	\$ 131,163	\$ 284,824	0.460507	\$ 47,861	\$ 22,040

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	5,396				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	385,562				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	2,065				0
71	Property Taxes (Sch. 5, Ln. 85)	172				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	986				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	11,693				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	19,610				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	71,076				0
77	Total Pharmacy Ancillary Service	\$ 496,560	\$ 1,621,738	0.306190	\$ 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)	2,008				624
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	143,515				44,593
81	Cost of Capital Related (Sch. 5, Ln. 90)	769				239
82	Property Taxes (Sch. 5, Ln. 90)	64				20
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	367				114
84	Professional Liability Insurance (Sch. 6, Ln. 90)	4,352				1,352
85	Quality Assurance Fees (Sch. 6, Ln. 90)	7,299				2,268
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	26,456				8,221
88	Total Laboratory Ancillary Service	\$ 184,831	\$ 417,301	0.442921	\$ 129,665	\$ 57,431

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:

COMMUNITY CONVALESCENT HOSPITAL OF LA MESA

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1225028327

OSHPD Facility Number:

206370684

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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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)	4,806				834
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	343,445				59,568
103	Cost of Capital Related (Sch. 5, Ln. 100)	1,840				319
104	Property Taxes (Sch. 5, Ln. 100)	153				27
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	879				152
106	Professional Liability Insurance (Sch. 6, Ln. 100)	10,416				1,807
107	Quality Assurance Fees (Sch. 6, Ln. 100)	17,468				3,030
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	63,312				10,981
110	Total Other Ancillary Service	\$ 442,318	\$ 666,035	0.664107	\$ 115,519	\$ 76,717

SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 526,043
123	Cost of Indirect Care - Labor					17,054
124	Cost of Direct and Indirect Nonlabor					383,069
125	Cost of Capital Related					26,777
126	Property Taxes					2,227
127	CDPH Licensing Fees					2,396
128	Professional Liability Insurance					28,405
129	Quality Assurance Fees					47,637
130	Caregiver Training					0
131	Cost of Administration					172,662
132	Total Cost of Subacute Care Ancillary Services					\$ 1,206,270

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1225028327		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$204,241	\$204,241		

Provider Name							Fiscal Period		NPI		Adjustments
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1225028327		19
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.					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	75	5	8A-1	75	4	Patient Supplies—Other-Nonlabo	\$383,843	(\$81,070)	\$302,773	
	10.5	35	5	8A-1	35	4	Leases and Rentals	34,224	81,070	115,294	
							To reclassify capital related costs for proper cost determination. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	102	1	8A-1	102	1	Subacute—Pediatric Ancillary Services—Salaries and Wage	\$3,028,183	(\$3,028,183)	\$0	
	10.5	102	2	8A-1	102	2	Subacute—Pediatric Ancillary Services—Employee Benefi	658,847	(658,847)	0	
	10.5	102	4	8A-1	102	4	Subacute—Pediatric Ancillary Services—Other-Nonlabo	470,283	(470,283)	0	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care—Salaries and Wage:	0	3,028,183	3,028,183 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care—Employee Benefit	0	658,847	658,847 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care—Other-Nonlabo	0	470,283	470,283	
							To reconcile the provider's reported costs on page 10.5 to the provider's reported costs on page 10.1 (3), Column 14. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care—Salaries and Wage:	* \$3,028,183	(\$74,916)	\$2,953,267	
	10.5	125	1	8A-1	125	1	Subacute Care—Salaries and Wage:	960,879	74,916	1,035,795	
							To reclassify the DON and MDS Coordinator labor cost pertaining to skilled nursing for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	105	2	8A-1	105	2	Skilled Nursing Care—Fringe Benefit:	* \$658,847	(\$16,299)	\$642,548	
	10.5	125	2	8A-1	125	2	Subacute Care—Fringe Benefit:	213,275	16,299	229,574	
							To reclassify the DON and MDS Coordinator benefits cost pertaining to subacute care for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	NPI	Adjustments	
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225028327	19	
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 STATISTICS</u>										
6	10.7	105	1,2,3	7	105	Skilled Nursing Care (Square Feet	8,461	(2,185)	6,276 *	
	10.7	125	1,2,3	7	125	Subacute Care	1,919	1,590	3,509 *	
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306										
7	10.7	125	1,2,3	7	125	Subacute Care (Square Feet	* 3,509	(386)	3,123	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	* 6,276	386	6,662	
To reclassify square footage to the appropriate cost center. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306										
8	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry	153,635	3,860	157,495	
To adjust reported pounds of laundry statistic to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306										
9	10.7	105	5	7	105	Skilled Nursing Care (Patient Meals	92,181	2,316	94,497	
To adjust reported patient meals statistic to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306										

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	NPI		Adjustments
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225028327		19
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>										
10	11(2)	105	1	1	12		Skilled Nursing Care—Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	31,511	772	32,283
11	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	14,683	98	14,781
12	NA			1	16		Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	1,105	1,105
13	4.3	120	2	Subacute 1	44		Subacute Care—Medi-Cal Patient Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	8,021	(235)	7,786

Provider Name							Fiscal Period	NPI		Adjustments	
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1225028327		19	
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 PATIENT DAYS											
14	4.3	100	2	Subacute 1	48		Subacute Care—Ventilator—Medi-Cal Days	4,787	(230)	4,557	
	4.3	115	2	Subacute 1	49		Subacute Care—Nonventilator—Medi-Cal Days	3,234	(5)	3,229	
							To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data:				
							Service Period: January 1, 2012 through December 31, 2012				
							Payment Period: January 1, 2012 through November 30, 2013				
							Reports Dated: January 8, 2014				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							Medi-Cal Subacute Contract No. 04-11-70187				

Provider Name							Fiscal Period		NPI		Adjustments
COMMUNITY CONVALESCENT HOSPITAL OF LA MESA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1225028327		19
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>											
15	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$39,413	\$39,413 *	
16	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments due to insufficient documentation confirming the share of cost was properly deducted from the amount billed. CCR, Title 22, Section 51458.1	* \$39,413	\$1,723	\$41,136 *	
17	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Section 51458.1	* \$41,136	\$148,247	\$189,383	
18	N/A			Subacute 1	48		Ventilator Equipment Cost—Subacute Care To reflect adult subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 04-11-70187	\$0	\$81,070	\$81,070	
19	N/A			Subacute 1	41		Contract Number of Subacute Beds To reflect contracted Subacute Care and Skilled Nursing Care beds in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 04-11-70187	0	36	36	

*Balance carried forward from prior/to subsequent adjustments