

**REPORT
ON THE
RATE SETTING AUDIT**

**CHANDLER CONVALESCENT HOSPITAL
GLENDALE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1164575320**

**FISCAL PERIOD ENDED
APRIL 30, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Celia Aviña
Auditor: Jimmy Lee**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 21, 2014

Administrator
Chandler Convalescent Hospital
525 South Central Avenue
Glendale, CA 91204

CHANDLER CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1164575320
FISCAL PERIOD ENDED APRIL 30, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

Administrator
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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—Burbank at (818) 295-2620.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:
1164575320

OSHPD Facility No.:
206190160

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	\$ 2,409,244	\$ 69.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 582,390	\$ 16.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 919,002	\$ 26.35
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 524,509	\$ 15.04
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,123	\$ 0.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 29,534	\$ 0.85
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,371	\$ 1.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 454,383	\$ 13.03
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 540,917	\$ 15.51
11	Cost of Routine Service/Audited Total Costs	\$ 5,538,440	\$ 5,543,473	\$ 158.97
12	Total Patient Days (Adj)	34,871	34,871	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 158.83	\$ 158.97	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	27,531	26,658	
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	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:
1164575320

OSHPD Facility No.:
206190160

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:
1164575320

OSHPD Facility No.:
206190160

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	\$ 31,796	\$ 31,796		
160	Activities	62,599		\$ 62,599	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,314,849	31,796	62,599	2,409,244 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,409,244	\$ 31,796	\$ 62,599	\$ 2,409,244

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

NPI:
1164575320

OSHPD Facility Number:
206190160

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 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	\$ 82,148	\$ 82,148										
010	Housekeeping	86,015	96	\$ 86,111									
060	Laundry and Linen	107,421	8,425	8,842	\$ 124,688								
065	Dietary	239,416	7,658	8,037	0	\$ 255,112							
155	Social Services	N/A	0	0	0	0	\$ 0						
160	Activities	N/A	4,016	4,215	0	0	0	\$ 8,231					
165	Administration	N/A	5,805	6,093	0	0	0	0		\$ 11,898	\$ 11,898		
166	Medical Records	35,531	548	575	0	0	0	0		36,653		\$ 36,653	
170	Inservice Education - Nursing	44,492	0	0	0	0	0	0	\$ 44,492				
ANCILLARY SERVICES													
075	Patient Supplies		758	795	0	0	0	0	0	1,553	24	75	\$ 1,652
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,519	3,693	0	0	0	0	0	7,212	319	982	8,512
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	227	698	925
083	Speech Pathology		0	0	0	0	0	0	0	0	32	98	129
085	Pharmacy		0	0	0	0	0	0	0	0	91	280	371
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	7	21	27
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		50,912	53,430	124,688	255,112	0	8,231	44,492	536,865	11,156	34,369	582,390 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		411	431	0	0	0	0	0	842	19	59	920
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	24	73	97
	TOTAL	\$ 595,023	\$ 82,148	\$ 86,111	\$ 124,688	\$ 255,112	\$ 0	\$ 8,231	\$ 44,492	\$ 546,471	\$ 11,898	\$ 36,653	\$ 595,023

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

NPI:
1164575320

OSHPD Facility Number:
206190160

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 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	\$ 184,720	\$ 184,720										
010	Housekeeping	63,300	216	\$ 63,516									
060	Laundry and Linen	13,147	18,945	6,522	\$ 38,614								
065	Dietary	350,699	17,221	5,928	0	\$ 373,848							
155	Social Services	5,935	0	0	0	0	\$ 5,935						
160	Activities	16,069	9,031	3,109	0	0	0	\$ 28,209					
165	Administration	N/A	13,054	4,494	0	0	0	0		\$ 17,548	\$ 17,548		
166	Medical Records	21,838	1,232	424	0	0	0	0		23,493		\$ 23,493	
170	Inservice Education - Nursing	1,333	0	0	0	0	0	0	\$ 1,333				
ANCILLARY SERVICES													
075	Patient Supplies	233	1,704	586	0	0	0	0	0	2,523	36	48	\$ 2,607
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	80,908	7,913	2,724	0	0	0	0	0	91,545	470	629	92,644
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	87,945	0	0	0	0	0	0	0	87,945	334	448	88,727
083	Speech Pathology	12,280	0	0	0	0	0	0	0	12,280	47	63	12,389
085	Pharmacy	35,235	0	0	0	0	0	0	0	35,235	134	179	35,548
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	2,589	0	0	0	0	0	0	0	2,589	10	13	2,612
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	278,687	114,481	39,410	38,614	373,848	5,935	28,209	1,333	880,518	16,454	22,029	919,002 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,459	924	318	0	0	0	0	0	3,701	28	38	3,767
145	Other Nonreimbursable	9,191	0	0	0	0	0	0	0	9,191	35	47	9,273
	TOTAL	\$ 1,166,568	\$ 184,720	\$ 63,516	\$ 38,614	\$ 373,848	\$ 5,935	\$ 28,209	\$ 1,333	\$ 1,125,526	\$ 17,548	\$ 23,493	\$ 1,166,568

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:
1164575320

OSHPD Facility Number:
206190160

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 96% Of Total	Property Tax 4% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 559,149	96%							
	Property Tax (line 40)	20,386	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 41,004	\$ 41,004				
166	Medical Records				3,868		\$ 3,868			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	5,351	84	8	\$ 5,443	\$ 5,251	\$ 191
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	24,854	1,098	104	26,055	25,139	917
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	781	74	855	825	30
083	Speech Pathology			0	0	109	10	119	115	4
085	Pharmacy			0	0	313	30	343	330	12
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	23	2	25	24	1
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			0	501,557	38,448	3,627	543,632	524,509	19,123
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,901	66	6	2,974	2,869	105
145	Other Nonreimbursable			0	0	82	8	89	86	3
	TOTAL	\$ 579,535	100%	\$ 0	\$ 534,663	\$ 41,004	\$ 3,868	\$ 579,535	\$ 559,149	\$ 20,386

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

NPI:
1164575320

OSHPD Facility Number:
206190160

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 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. 50% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 1,705												
055	Interest - Other	134,055												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	441,115												
	Total Costs Allocable as Administration	576,875	50%											
167	CDPH Licensing Fees	31,497	3%											
168	Professional Liability Insurance	68,650	6%											
169	Quality Assurance Fees	484,589	42%											
174	Caregiver Training	0	0%											
	Total	1,161,611	100%						\$ 1,161,611					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 1,553	\$ 2,523	\$ 5,351	\$ 9,427	2,372	\$ 1,178	\$ 64	\$ 140	\$ 990	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	7,212	91,545	24,854	123,610	31,107	15,448	843	1,838	12,977	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	87,945	0	87,945	22,132	10,991	600	1,308	9,233	0
083	Speech Pathology			0	0	12,280	0	12,280	3,090	1,535	84	183	1,289	0
085	Pharmacy			0	0	35,235	0	35,235	8,867	4,404	240	524	3,699	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,589	0	2,589	652	324	18	39	272	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			2,409,244	536,865	880,518	501,557	4,328,184	1,089,205	540,917	29,534	64,371	454,383	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	842	3,701	2,901	7,444	1,873	930	51	111	781	0
145	Other Nonreimbursable			0	0	9,191	0	9,191	2,313	1,149	63	137	965	0
	SUBTOTAL	\$ 1,161,611		\$ 2,409,244	\$ 546,471	\$ 1,125,526	\$ 534,663	\$ 4,615,905	\$ 1,161,611					
	Total Administrative Costs							\$ 1,161,611		\$ 576,875	\$ 31,497	\$ 68,650	\$ 484,589	\$ 0
	Unit Cost Multiplier							0.25165403						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 48,552	\$ 41,042	\$ 44,872	\$ 134,465							
	TOTAL FACILITY COSTS							\$ 5,911,981						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

NPI:
1164575320

OSHPD Facility Number:
206190160

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (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)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	889									
010	Housekeeping	21	21								
060	Laundry and Linen	1,846	1,846	1,846							
065	Dietary	1,678	1,678	1,678							
155	Social Services	0	0	0							
160	Activities	880	880	880							
165	Administration	1,272	1,272	1,272							
166	Medical Records	120	120	120							
170	Inservice Education - Nursing	0	0	0							
	ANCILLARY SERVICES										
075	Patient Supplies	166	166	166						9,427	9,427
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	771	771	771						123,610	123,610
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	0	0	0						87,945	87,945
083	Speech Pathology	0	0	0						12,280	12,280
085	Pharmacy	0	0	0						35,235	35,235
090	Laboratory	0	0	0						0	0
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						2,589	2,589
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,155	11,155	11,155	344,010	103,203	2,593,536	2,593,536	2,593,536	4,328,184	4,328,184
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0				0	0
140	Beauty and Barber	90	90	90	0	0				7,444	7,444
145	Other Nonreimbursable	0	0	0	0	0				9,191	9,191
	TOTAL STATISTICS	18,888	17,999	17,978	344,010	103,203	2,593,536	2,593,536	2,593,536	4,615,905	4,615,905
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 31,796 0.01225971	\$ 62,599 0.024136546			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 82,148 4.56403134	\$ 86,111 4.78979000	\$ 124,688 0.36245503	\$ 255,112 2.47194086	\$ - 0.00000000	\$ 8,231 0.00317380	\$ 44,492 0.01715496	\$ 11,898 0.00257762	\$ 36,653 0.00794069
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 184,720 10.26279238	\$ 63,516 3.53295798	\$ 38,614 0.11224661	\$ 373,848 3.62245544	\$ 5,935 0.00228838	\$ 28,209 0.01087676	\$ 1,333 0.00051397	\$ 17,548 0.00380168	\$ 23,493 0.00508968
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 579,535 30.68270860	\$ 27,277 1.51546908	\$ 676 0.03761051	\$ 59,507 0.17298121	\$ 54,092 0.52412868	\$ - 0.00000000	\$ 28,367 0.01093777	\$ - 0.00000000	\$ 41,004 0.00888318	\$ 3,868 0.00083804

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:
1164575320

OSHPD Facility Number:
206190160

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	\$ 67,828	\$ 0	\$ 67,828	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,320	0	14,320	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	184,720	0	184,720	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 266,868	\$ 0	\$ 266,868	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 72,410	\$ 0	\$ 72,410	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,605	0	13,605	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	63,300	0	63,300	(Sch 4)
010		Housekeeping - Total	6300	\$ 149,315	\$ 0	\$ 149,315	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	559,149	0	559,149	(Sch 5)
040		Property Taxes	7300	32,442	(12,056)	20,386	(Sch 5)
045		Property Insurance	7400	1,705	0	1,705	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	134,055	0	134,055	(Sch 6)
057		Subtotal 005 - 055		\$ 1,143,534	\$ (12,056)	\$ 1,131,478	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 86,377	\$ 0	\$ 86,377	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,044	0	21,044	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,147	0	13,147	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 120,568	\$ 0	\$ 120,568	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 201,665	\$ 0	\$ 201,665	(Sch 3)
065	.20-.39	Fringe Benefits	6500	37,751	0	37,751	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	350,699	0	350,699	(Sch 4)
065		Dietary - Total	6500	\$ 590,115	\$ 0	\$ 590,115	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	233	0	233	(Sch 4)
075		Patient Supplies - Total	8100	\$ 233	\$ 0	\$ 233	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:
1164575320

OSHPD Facility Number:
206190160

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	80,908	0	80,908	(Sch 4)
080		Physical Therapy - Total	8200	\$ 80,908	\$ 0	\$ 80,908	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	87,945	0	87,945	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 87,945	\$ 0	\$ 87,945	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	12,280	0	12,280	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,280	\$ 0	\$ 12,280	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	35,235	0	35,235	(Sch 4)
085		Pharmacy - Total	8300	\$ 35,235	\$ 0	\$ 35,235	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	2,589	0	2,589	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,589	\$ 0	\$ 2,589	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:
1164575320

OSHPD Facility Number:
206190160

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 219,190	\$ 0	\$ 219,190	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,938,928	\$ (32,570)	\$ 1,906,358	(Sch 2)
105	.20-.39	Fringe Benefits	6110	415,760	(7,269)	408,491	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	278,687	0	278,687	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,633,375	\$ (39,839)	\$ 2,593,536	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:
1164575320

OSHPD Facility Number:
206190160

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	2,459	0	2,459
140		Beauty and Barber - Total	8900	\$ 2,459	\$ 0	\$ 2,459
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	9,191	9,191
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 9,191	\$ 9,191
146		Subtotal 105 - 145		\$ 2,635,834	\$ (30,648)	\$ 2,605,186
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 26,456	\$ 0	\$ 26,456
155	.20-.39	Fringe Benefits	6600	5,340	0	5,340
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	5,935	0	5,935
155		Social Services - Total	6600	\$ 37,731	\$ 0	\$ 37,731

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:
1164575320

OSHPD Facility Number:
206190160

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	\$ 63,515	\$ (7,514)	\$ 56,001	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,275	(1,677)	6,598	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,069	0	16,069	(Sch 4)
160		Activities - Total	6700	\$ 87,859	\$ (9,191)	\$ 78,668	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 177,927	\$ 32,570	\$ 210,497	(Sch 6)
165	.20-.39	Fringe Benefits	6900	72,911	7,269	80,180	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	132,301	18,137	150,438	(Sch 6)
165		Administration - Total	6900	\$ 383,139	\$ 57,976	\$ 441,115	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,505	\$ 0	\$ 29,505	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,026	0	6,026	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	21,838	0	21,838	(Sch 4)
166		Medical Records - Total	6900	\$ 57,369	\$ 0	\$ 57,369	
167		CDPH Licensing Fees	6900	\$ 31,497	\$ 0	\$ 31,497	(Sch 6)
168		Professional Liability Insurance	6900	\$ 87,268	\$ (18,618)	\$ 68,650	(Sch 6)
169		Quality Assurance Fees	6900	\$ 484,589	\$ 0	\$ 484,589	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 36,616	\$ 0	\$ 36,616	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,876	0	7,876	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,333	0	1,333	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 45,825	\$ 0	\$ 45,825	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,215,277	\$ 30,167	\$ 1,245,444	
200		Total		\$ 5,924,518	\$ (12,537)	\$ 5,911,981	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 95,910	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CHANDLER CONVALESCENT HOSPITAL

NPI:
1164575320

OSHPD Facility Number:
206190160

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 30, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	9,191			9,191					
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	(7,514)			(7,514)					
160	2	Activities - Fringe Benefits	(1,677)			(1,677)					
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	32,570	22,595	9,975						
165	2	Administration - Fringe Benefits	7,269	5,043	2,226						

Provider Name:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	18,137				18,137				
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(18,618)				(18,137)		(481)		
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$12,537)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,056)</u>	<u>(481)</u>	<u>0</u>	<u>0</u>

(To Sch 8)

Provider Name							Fiscal Period			Provider NPI		Adjustments
CHANDLER CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012			1164575320		8
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include group health insurance costs for informational purpose: 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$95,910	\$95,910

Provider Name							Fiscal Period	Provider NPI		Adjustments
CHANDLER CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012	1164575320		8
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	\$1,938,928	(\$22,595)	\$1,916,333 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	415,760	(5,043)	410,717 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	177,927	22,595	200,522 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	72,911	5,043	77,954 *
							To reclassify admission administration salaries and benefits in the skilled nursing to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* \$1,916,333	(\$9,975)	\$1,906,358
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 410,717	(2,226)	408,491
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 200,522	9,975	210,497
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 77,954	2,226	80,180
							To reclassify assistant controller's salaries and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
4	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	\$63,515	(\$7,514)	\$56,001
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	8,275	(1,677)	6,598
	10.5	145	4	8A-1	145	4	Other Nonreimbursable	0	9,191	9,191
							To reclassify director marketing expense from activities cost center to a nonreimbursable cost center. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$132,301	\$18,137	\$150,438
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	87,268	(18,137)	69,131 *
							To reclassify surplus fees and taxes and other insurance to the administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162, 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CHANDLER CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012	1164575320		8
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										
6	10.5	040	4	8A-1	040	4	Property Taxes To adjust reported property taxes to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$32,442	(\$12,056)	\$20,386
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate late charges not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2103 and 2105	* \$69,131	(\$481)	\$68,650

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CHANDLER CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012		1164575320		8
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 PATIENT DAYS</u>											
8	4.1	5	2	1	15	N/A	Medi-Cal Days		27,531	(873)	26,658
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: May 1, 2011 through April 30, 2012 Payment Period: May 1, 2011 through July 11, 2013 Report Date: July 12, 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				