

**REPORT
ON THE
RATE SETTING AUDIT**

**ALICE MANOR CONVALESCENT HOSPITAL
FOWLER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1760547160**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Mike Harrold
Audit Supervisor: Kathleen Atkins
Auditor: Kathleen Nuzzolese**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 23, 2014

Gary Williams, CEO
NIA Health Services, Inc.
8448 E. Adams Avenue
Fowler, CA 93625

ALICE MANOR CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1760547160
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code 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 \$19,016, which resulted from Medi-Cal overpayments

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

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

Gary Williams
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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—Fresno at .

Original Signed by

Mike Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility No.:
206100744

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	\$ 897,455	\$ 54.21
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 346,920	\$ 20.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 301,122	\$ 18.19
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 91,712	\$ 5.54
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 3,861	\$ 0.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,979	\$ 0.84
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 20,154	\$ 1.22
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 243,825	\$ 14.73
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 324,775	\$ 19.62
11	Cost of Routine Service/Audited Total Costs	\$ 2,292,723	\$ 2,243,802.93	\$ 135.54
12	Total Patient Days (Adj)	16,554	16,554	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 138.50	\$ 135.54	
14	Overpayments (Adj 19,20)	\$ 0	\$ (19,016)	
15	Medi-Cal Days (Adj 17)	16,084	16,016	
16	Medi-Cal Managed Care Days (Adj 18)		465	

INTERMEDIATE CARE

17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	

MENTALLY DISORDERED CARE

21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	

DEVELOPMENTALLY DISABLED CARE

25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	

SUBACUTE CARE

29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUBACUTE CARE - PEDIATRIC

43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility No.:
206100744

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility No.:
206100744

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	\$ 24,464	\$ 24,464		
160	Activities	27,760		\$ 27,760	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	23,632	0	0	23,632
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	845,231	24,464	27,760	897,455
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	\$ 921,087	\$ 24,464	\$ 27,760	\$ 921,087

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ALICE MANOR CONVALESCENT

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 34,468	\$ 34,468										
010	Housekeeping	79,228	134	\$ 79,362									
060	Laundry and Linen	31,551	366	846	\$ 32,763								
065	Dietary	121,689	3,229	7,464	0	\$ 132,382							
155	Social Services	N/A	82	189	0	0	\$ 271						
160	Activities	N/A	997	2,304	0	0	0	\$ 3,301					
165	Administration	N/A	572	1,322	0	0	0	0		\$ 1,894	\$ 1,894		
166	Medical Records	19,745	0	0	0	0	0	0		19,745		\$ 19,745	
170	Inservice Education - Nursing	61,731	160	370	0	0	0	0	\$ 62,261				
ANCILLARY SERVICES													
075	Patient Supplies		49	113	0	0	0	0	0	162	28	287	\$ 477
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		49	113	0	0	0	0	0	162	0	5	168
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	18	189	207
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		28,647	66,217	32,763	132,382	271	3,301	62,261	325,842	1,845	19,233	346,920 *
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		183	423	0	0	0	0	0	606	3	32	641
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 348,412	\$ 34,468	\$ 79,362	\$ 32,763	\$ 132,382	\$ 271	\$ 3,301	\$ 62,261	\$ 326,773	\$ 1,894	\$ 19,745	\$ 348,412

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ALICE MANOR CONVALESCENT

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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	\$ 75,138	\$ 75,138										
010	Housekeeping	18,853	292	\$ 19,145									
060	Laundry and Linen	44,221	798	204	\$ 45,223								
065	Dietary	126,629	7,039	1,801	0	\$ 135,469							
155	Social Services	49	178	46	0	0	\$ 273						
160	Activities	1,437	2,173	556	0	0	0	\$ 4,166					
165	Administration	N/A	1,247	319	0	0	0	0		\$ 1,566	\$ 1,566		
166	Medical Records	5,451	0	0	0	0	0	0		5,451		\$ 5,451	
170	Inservice Education - Nursing	0	349	89	0	0	0	0	\$ 438				
ANCILLARY SERVICES													
075	Patient Supplies	0	107	27	0	0	0	0	0	134	23	79	\$ 236
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	107	27	0	0	0	0	0	134	0	1	136
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	15,803	0	0	0	0	0	0	0	15,803	15	52	15,870
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	30,296	62,449	15,974	45,223	135,469	273	4,166	438	294,288	1,525	5,310	301,122 *
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	1,020	399	102	0	0	0	0	0	1,521	2	9	1,532
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 318,897	\$ 75,138	\$ 19,145	\$ 45,223	\$ 135,469	\$ 273	\$ 4,166	\$ 438	\$ 311,880	\$ 1,566	\$ 5,451	\$ 318,897

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 92,509	96%							
	Property Tax (line 40)	3,895	4%	\$ 96,404						
005	Plant Operations and Maintenance			699	\$ 699					
010	Housekeeping			372	3	\$ 375				
060	Laundry and Linen			1,016	7	4	\$ 1,028			
065	Dietary			8,966	65	35	0	\$ 9,067		
155	Social Services			227	2	1	0	0	\$ 229	
160	Activities			2,768	20	11	0	0	0	\$ 2,799
165	Administration			1,588	12	6	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			445	3	2	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			136	1	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			136	1	1	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			79,543	581	313	1,028	9,067	229	2,799
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			508	4	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 96,404	100%	\$ 96,404	\$ 699	\$ 375	\$ 1,028	\$ 9,067	\$ 229	\$ 2,799

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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)	\$ 92,509	96%							
	Property Tax (line 40)	3,895	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,606	\$ 1,606				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 450						
	ANCILLARY SERVICES									
075	Patient Supplies			0	138	23	0	\$ 161	\$ 155	\$ 7
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	138	0	0	138	132	6
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	15	0	15	15	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			450	94,009	1,564	0	95,573	91,712	3,861
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	514	3	0	516	496	21
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 96,404	100%	\$ 450	\$ 94,798	\$ 1,606	\$ -	\$ 96,404	\$ 92,509	\$ 3,895

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ALICE MANOR CONVALESCENT

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 11,170												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	322,259												
	Total Costs Allocable as Administration	333,429	54%											
167	CDPH Licensing Fees	14,352	2%											
168	Professional Liability Insurance	20,691	3%											
169	Quality Assurance Fees	250,322	40%											
174	Caregiver Training	0	0%											
	Total	618,794	100%						\$ 618,794					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 23,632	\$ 162	\$ 134	\$ 138	\$ 24,066	9,001	\$ 4,850	\$ 209	\$ 301	\$ 3,641	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	162	134	138	434	162	88	4	5	66	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	15,803	0	15,803	5,910	3,185	137	198	2,391	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			897,455	325,842	294,288	94,009	1,611,594	602,733	324,775	13,979	20,154	243,825	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	606	1,521	514	2,641	988	532	23	33	400	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 618,794		\$ 921,087	\$ 326,773	\$ 311,880	\$ 94,798	\$ 1,654,538	\$ 618,794					
	Total Administrative Costs							\$ 618,794		\$ 333,429	\$ 14,352	\$ 20,691	\$ 250,322	\$ -
	Unit Cost Multiplier							0.37399801						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 21,639	\$ 7,017	\$ 1,606	\$ 30,262							
	TOTAL FACILITY COSTS							\$ 2,303,594						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ALICE MANOR CONVALESCENT

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	Laundry (LBS) 60 (Adj 15)	Dietary (MEALS) 65 (Adj 16)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	77									
010	Housekeeping	41	41								
060	Laundry and Linen	112	112	112							
065	Dietary	988	988	988							
155	Social Services	25	25	25							
160	Activities	305	305	305							
165	Administration	175	175	175							
166	Medical Records										
170	Inservice Education - Nursing	49	49	49							
	ANCILLARY SERVICES										
075	Patient Supplies	15	15	15						24,066	24,066
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy	15	15	15						434	434
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									15,803	15,803
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,765	8,765	8,765	182,350	49,197	875,527	875,527	875,527	1,611,594	1,611,594
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	56	56	56						2,641	2,641
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,623	10,546	10,505	182,350	49,197	875,527	875,527	875,527	1,654,538	1,654,538
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 24,464	\$ 27,760			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.027942028	0.031706618			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 34,468	\$ 79,362	\$ 32,763	\$ 132,382	\$ 271	\$ 3,301	\$ 62,261	\$ 1,894	\$ 19,745
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.26834819	7.55468846	0.17967195	2.69085839	0.00030904	0.00377033	0.07111297	0.00114475	0.01193384
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 75,138	\$ 19,145	\$ 45,223	\$ 135,469	\$ 273	\$ 4,166	\$ 438	\$ 1,566	\$ 5,451
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.12478665	1.82247656	0.24800161	2.75360075	0.00031145	0.00475818	0.00050075	0.00094635	0.00329458
	TOTAL CAPITAL COSTS - SCH. 5	\$ 96,404	\$ 699	\$ 375	\$ 1,028	\$ 9,067	\$ 229	\$ 2,799	\$ 450	\$ 1,606	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.07502589	0.06625991	0.03567756	0.00563652	0.18429660	0.00026204	0.00319690	0.00051360	0.00097065	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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	\$ 26,737	\$ 0	\$ 26,737	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,731	0	7,731	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	75,329	(191)	75,138	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 109,797	\$ (191)	\$ 109,606	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 62,675	\$ 0	\$ 62,675	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,553	0	16,553	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,274	(421)	18,853	(Sch 4)
010		Housekeeping - Total	6300	\$ 98,502	\$ (421)	\$ 98,081	
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	84,000	8,285	92,285	(Sch 5)
040		Property Taxes	7300	3,895	0	3,895	(Sch 5)
045		Property Insurance	7400	11,170	0	11,170	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	224	0	224	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 307,588	\$ 7,673	\$ 315,261	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 24,331	\$ 0	\$ 24,331	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,220	0	7,220	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	43,596	625	44,221	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,147	\$ 625	\$ 75,772	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 96,284	\$ 0	\$ 96,284	(Sch 3)
065	.20-.39	Fringe Benefits	6500	25,405	0	25,405	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	127,430	(801)	126,629	(Sch 4)
065		Dietary - Total	6500	\$ 249,119	\$ (801)	\$ 248,318	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 19,365	\$ 0	\$ 19,365	(Sch 2)
075	.20-.39	Fringe Benefits	8100	4,267	0	4,267	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 23,632	\$ 0	\$ 23,632	
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:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
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	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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	0	0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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	0	15,803	15,803	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 15,803	\$ 15,803	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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		\$ 23,632	\$ 15,803	\$ 39,435	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 664,775	\$ 0	\$ 664,775	(Sch 2)
105	.20-.39	Fringe Benefits	6110	180,456	0	180,456	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	57,406	(27,110)	30,296	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 902,637	\$ (27,110)	\$ 875,527	
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:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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 (Sch 2)
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 (Sch 2)
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 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,020	0	1,020 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,020	\$ 0	\$ 1,020
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 903,657	\$ (27,110)	\$ 876,547
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 18,946	\$ 0	\$ 18,946 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,518	0	5,518 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	49	0	49 (Sch 4)
155		Social Services - Total	6600	\$ 24,513	\$ 0	\$ 24,513

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALICE MANOR CONVALESCENT

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

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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	\$ 20,699	\$ 0	\$ 20,699	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,357	(1,296)	7,061	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,437	0	1,437	(Sch 4)
160		Activities - Total	6700	\$ 30,493	\$ (1,296)	\$ 29,197	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 218,514	\$ (883)	\$ 217,631	(Sch 6)
165	.20-.39	Fringe Benefits	6900	34,206	646	34,852	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	92,664	(22,888)	69,776	(Sch 6)
165		Administration - Total	6900	\$ 345,384	\$ (23,125)	\$ 322,259	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 16,138	\$ 883	\$ 17,021	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,343	(619)	2,724	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,075	1,376	5,451	(Sch 4)
166		Medical Records - Total	6900	\$ 23,556	\$ 1,640	\$ 25,196	
167		CDPH Licensing Fees	6900	\$ 14,352	\$ 0	\$ 14,352	(Sch 6)
168		Professional Liability Insurance	6900	\$ 20,691	\$ 0	\$ 20,691	(Sch 6)
169		Quality Assurance Fees	6900	\$ 250,322	\$ 0	\$ 250,322	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,584	\$ 0	\$ 50,584	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,147	0	11,147	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 61,731	\$ 0	\$ 61,731	
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		\$ 771,042	\$ (22,781)	\$ 748,261	
200		Total		\$ 2,330,185	\$ (26,591)	\$ 2,303,594	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 45,470	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ALICE MANOR CONVALESCENT

Provider NPI:
1760547160

OSHPD Facility Number:
206100744

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			(\$26,591)	27	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period		NPI		Adjustments
ALICE MANOR CONVALESCENT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1760547160		20
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 ADJUSTMENTS</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$45,470	\$45,470	
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$218,514	(\$883)	\$217,631	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	34,206	646	34,852	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	92,664	784	93,448 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	16,138	883	17,021	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	3,343	(619)	2,724	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To reconcile provider's reported costs on page 10.5 to provider's reported cost on page 10.1 column 14. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	4,075	(784)	3,291 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ALICE MANOR CONVALESCENT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1760547160	20		
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>											
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$75,329	(\$391)	\$74,938 *	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	19,274	(421)	18,853	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	127,430	(801)	126,629	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 93,448	(6,672)	86,776 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	84,000	8,285	92,285	
							To reclassify equipment rental expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$57,406	(\$3,000)	\$54,406 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 86,776	3,000	89,776 *	
							To reclassify medical director fees to Administration cost center. 42 CFR 413.20, 413.24 and 483.75(i)(2) CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 51511(c) and 52000(b)				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$54,406	(\$6,000)	\$48,406 *	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	6,000	6,000 *	
							To reclassify psychiatric consultation services to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$48,406	(\$9,803)	\$38,603 *	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* 6,000	9,803	15,803	
							To reclassify pharmaceutical consultation services to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				

Provider Name							Fiscal Period	NPI	Adjustments		
ALICE MANOR CONVALESCENT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1760547160	20		
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>											
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$38,603	(\$2,160)	\$36,443 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	*	3,291	2,160	5,451
							To reclassify medical records supplies expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$36,443	(\$200)	\$36,243 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	74,938	200	75,138
							To reclassify plant operations and maintenance supplies expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$36,243	(\$625)	\$35,618 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		43,596	625	44,221
							To reclassify laundry and linen supplies expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ALICE MANOR CONVALESCENT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1760547160	20		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust medical director fees expense to agree with expenses applicable to the audit period. 42 CFR, 413.24 and 413.5 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$35,618	(\$250)	\$35,368 *
11	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits To eliminate other resident benefits expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105		\$8,357	(\$1,296)	\$7,061
12	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate items not included in the routine rate. CCR, Title 22, Section 51511(c)	*	\$35,368	(\$5,072)	\$30,296
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$89,776	(\$20,000)	\$69,776

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ALICE MANOR CONVALESCENT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1760547160	20		
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>											
14	10.7	005	1	7	005	N/A	Plant Operations and Maintenance	0	77	77	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	41	41	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	112	112	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	988	988	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	15	15	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	15	15	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	8,765	8,765	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	56	56	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	25	25	
	10.7	160	1,2,3	7	160	N/A	Activities	0	305	305	
	10.7	165	1,2,3	7	165	N/A	Administration	0	175	175	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	49	49	
	10.7	175	1	7	N/A	N/A	Total Statistics - Capital	0	10,623	10,623	
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations	0	10,546	10,546	
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	0	10,505	10,505	
							To establish the correct square footage statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
15	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	182,350	182,350	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry and Linen	0	182,350	182,350	
							To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
16	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	49,197	49,197	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary	0	49,197	49,197	
							To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				

Provider Name							Fiscal Period	NPI	Adjustments	
ALICE MANOR CONVALESCENT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1760547160	20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
17	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/2012 through 12/31/2012 Payment Period: 01/01/2012 through 07/31/2013 Report Date: 08/15/2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	16,084	(68)	16,016
18	Not Reportec			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	465	465

Provider Name							Fiscal Period	NPI	Adjustments	
ALICE MANOR CONVALESCENT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1760547160	20	
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>										
	Not Reportec			1	14		Overpayments - Skilled Nursing Care	\$0		
19							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$633	
20							To recover overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		<u>18,383</u> \$19,016	\$19,016