

**REPORT
ON THE
RATE SETTING AUDIT**

**CAMDEN CONVALESCENT HOSPITAL
CAMPBELL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811902299**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Louise Wong
Audit Supervisor: Ken Phelan
Auditor: Maria Bernardez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 14, 2014

Amparo B. Ragudo
Chief Financial Officer
A&C Health Care Services, Inc.
1331 Camden Avenue
Campbell, CA 95008

CAMDEN CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1811902299
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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.

Amparo B. Ragudo
Page 2

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

Lisa Alder, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

CAMDEN CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1811902299

OSHPD Facility No.:

206430730

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,771,674	\$ 87.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 361,227	\$ 17.83
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 353,972	\$ 17.47
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 235,238	\$ 11.61
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,865	\$ 0.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,049	\$ 0.84
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 35,076	\$ 1.73
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 290,652	\$ 14.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 410,379	\$ 20.26
11	Cost of Routine Service/Audited Total Costs	\$ 3,476,147	\$ 3,486,132	\$ 172.10
12	Total Patient Days (Adj)	20,256	20,256	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.61	\$ 172.10	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	19,321	15,985	
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:
CAMDEN CONVALESCENT HOSPITAL

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

NPI:
1811902299

OSHPD Facility No.:
206430730

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:
CAMDEN CONVALESCENT HOSPITAL

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

NPI:
1811902299

OSHPD Facility No.:
206430730

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	\$ 27,179	\$ 27,179		
160	Activities	75,830		\$ 75,830	
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	16,539	0	0	16,539
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	9,644	0	0	9,644
083	Speech Pathology	12,099	0	0	12,099
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	1,668,665	27,179	75,830	1,771,674 *
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	\$ 1,809,956	\$ 27,179	\$ 75,830	\$ 1,809,956

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

NPI:
1811902299

OSHPD Facility Number:
206430730

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	\$ 30,945	\$ 30,945										
010	Housekeeping	88,785	213	\$ 88,998									
060	Laundry and Linen	30,287	684	1,979	\$ 32,950								
065	Dietary	150,418	2,154	6,238	0	\$ 158,810							
155	Social Services	N/A	86	250	0	0	\$ 336						
160	Activities	N/A	1,732	5,015	0	0	0	\$ 6,747					
165	Administration	N/A	7,260	21,025	0	0	0	0		\$ 28,285	\$ 28,285		
166	Medical Records	48,500	0	0	0	0	0	0		48,500		\$ 48,500	
170	Inservice Education - Nursing	20,910	833	2,412	0	0	0	0	\$ 24,155				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ 0
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		603	1,747	0	0	0	0	0	2,350	275	472	3,097
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		603	1,747	0	0	0	0	0	2,350	203	347	2,900
083	Speech Pathology		121	349	0	0	0	0	0	470	148	254	871
085	Pharmacy		0	0	0	0	0	0	0	0	401	687	1,087
090	Laboratory		0	0	0	0	0	0	0	0	15	25	40
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	9	16	26
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		16,537	47,888	32,950	158,810	336	6,747	24,155	287,421	27,187	46,618	361,227 *
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		121	349	0	0	0	0	0	470	47	81	598
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 369,845	\$ 30,945	\$ 88,998	\$ 32,950	\$ 158,810	\$ 336	\$ 6,747	\$ 24,155	\$ 293,060	\$ 28,285	\$ 48,500	\$ 369,845

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

NPI:
1811902299

OSHPD Facility Number:
206430730

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	\$ 79,465	\$ 79,465										
010	Housekeeping	26,707	546	\$ 27,253									
060	Laundry and Linen	14,773	1,755	606	\$ 17,134								
065	Dietary	140,492	5,531	1,910	0	\$ 147,933							
155	Social Services	640	221	76	0	0	\$ 938						
160	Activities	6,335	4,447	1,536	0	0	0	\$ 12,318					
165	Administration	N/A	18,644	6,438	0	0	0	0		\$ 25,082	\$ 25,082		
166	Medical Records	0	0	0	0	0	0	0		0		\$ 0	
170	Inservice Education - Nursing	0	2,139	739	0	0	0	0	\$ 2,877				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ 0
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,549	535	0	0	0	0	0	2,084	244	0	2,328
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,549	535	0	0	0	0	0	2,084	180	0	2,263
083	Speech Pathology	0	310	107	0	0	0	0	0	417	131	0	548
085	Pharmacy	37,948	0	0	0	0	0	0	0	37,948	355	0	38,303
090	Laboratory	1,387	0	0	0	0	0	0	0	1,387	13	0	1,400
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	892	0	0	0	0	0	0	0	892	8	0	900
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	91,534	42,465	14,664	17,134	147,933	938	12,318	2,877	329,863	24,109	0	353,972 *
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	2,550	310	107	0	0	0	0	0	2,967	42	0	3,008
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 402,723	\$ 79,465	\$ 27,253	\$ 17,134	\$ 147,933	\$ 938	\$ 12,318	\$ 2,877	\$ 377,641	\$ 25,082	\$ 0	\$ 402,723

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

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

NPI:
1811902299

OSHPD Facility Number:
206430730

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)	\$ 249,263	96%							
	Property Tax (line 40)	11,513	4%	\$ 260,776						
005	Plant Operations and Maintenance			8,793	\$ 8,793					
010	Housekeeping			1,731	60	\$ 1,791				
060	Laundry and Linen			5,566	194	40	\$ 5,800			
065	Dietary			17,539	612	126	0	\$ 18,277		
155	Social Services			702	24	5	0	0	\$ 731	
160	Activities			14,102	492	101	0	0	0	\$ 14,695
165	Administration			59,120	2,063	423	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			6,782	237	49	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,911	171	35	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,911	171	35	0	0	0	0
083	Speech Pathology			982	34	7	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			134,656	4,699	964	5,800	18,277	731	14,695
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			982	34	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 260,776	100%	\$ 260,776	\$ 8,793	\$ 1,791	\$ 5,800	\$ 18,277	\$ 731	\$ 14,695

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

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

NPI:
1811902299

OSHPD Facility Number:
206430730

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)	\$ 249,263	96%							
	Property Tax (line 40)	11,513	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 61,606	\$ 61,606				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 7,067						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	\$ 0	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,118	600	0	5,717	5,465	252
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,118	441	0	5,559	5,313	245
083	Speech Pathology			0	1,024	322	0	1,346	1,286	59
085	Pharmacy			0	0	872	0	872	834	39
090	Laboratory			0	0	32	0	32	30	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21	0	21	20	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			7,067	186,888	59,215	0	246,103	235,238	10,865 *
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	1,024	103	0	1,126	1,076	50
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 260,776	100%	\$ 7,067	\$ 199,170	\$ 61,606	\$ 0	\$ 260,776	\$ 249,263	\$ 11,513

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

NPI:
1811902299

OSHPD Facility Number:
206430730

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. 5% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,484												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	419,461												
	Total Costs Allocable as Administration	426,945	54%											
167	CDPH Licensing Fees	17,737	2%											
168	Professional Liability Insurance	36,492	5%											
169	Quality Assurance Fees	302,385	39%											
174	Caregiver Training	0	0%											
	Total	783,559	100%						\$ 783,559					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			16,539	2,350	2,084	5,118	26,090	7,628	4,157	173	355	2,944	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			9,644	2,350	2,084	5,118	19,195	5,612	3,058	127	261	2,166	0
083	Speech Pathology			12,099	470	417	1,024	14,009	4,096	2,232	93	191	1,581	0
085	Pharmacy			0	0	37,948	0	37,948	11,096	6,046	251	517	4,282	0
090	Laboratory			0	0	1,387	0	1,387	406	221	9	19	157	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	892	0	892	261	142	6	12	101	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			1,771,674	287,421	329,863	186,888	2,575,847	753,156	410,379	17,049	35,076	290,652	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	470	2,967	1,024	4,460	1,304	711	30	61	503	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 783,559		\$ 1,809,956	\$ 293,060	\$ 377,641	\$ 199,170	\$ 2,679,827	\$ 783,559					
	Total Administrative Costs							\$ 783,559		\$ 426,945	\$ 17,737	\$ 36,492	\$ 302,385	\$ 0
	Unit Cost Multiplier							0.29239159						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 76,785	\$ 25,082	\$ 61,606	\$ 163,473							
	TOTAL FACILITY COSTS							\$ 3,626,859						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

NPI:
1811902299

OSHPD Facility Number:
206430730

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	376									
010	Housekeeping	74	74								
060	Laundry and Linen	238	238	238							
065	Dietary	750	750	750							
155	Social Services	30	30	30							
160	Activities	603	603	603							
165	Administration	2,528	2,528	2,528							
166	Medical Records										
170	Inservice Education - Nursing	290	290	290							
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy	210	210	210						26,090	26,090
081	Respiratory Therapy									0	0
082	Occupational Therapy	210	210	210						19,195	19,195
083	Speech Pathology	42	42	42						14,009	14,009
085	Pharmacy									37,948	37,948
090	Laboratory									1,387	1,387
095	Home Health Services									0	0
100	Other Ancillary Services									892	892
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,758	5,758	5,758	176,005	45,060	1,760,199	1,760,199	1,760,199	2,575,847	2,575,847
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	42	42	42						4,460	4,460
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,151	10,775	10,701	176,005	45,060	1,760,199	1,760,199	1,760,199	2,679,827	2,679,827
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 27,179 0.015440868	\$ 75,830 0.043080356			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 30,945 2.87192575	\$ 88,998 8.31674820	\$ 32,950 0.18721005	\$ 158,810 3.52440092	\$ 336 0.00019069	\$ 6,747 0.00383296	\$ 24,155 0.01372272	\$ 28,285 0.01055477	\$ 48,500 0.01809818
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 79,465 7.37494200	\$ 27,253 2.54674757	\$ 17,134 0.09735157	\$ 147,933 3.28302857	\$ 938 0.00053270	\$ 12,318 0.00699795	\$ 2,877 0.00163464	\$ 25,082 0.00935957	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 260,776 23.38588467	\$ 8,793 0.81606428	\$ 1,791 0.16736232	\$ 5,800 0.03295302	\$ 18,277 0.40561437	\$ 731 0.00041534	\$ 14,695 0.00834831	\$ 7,067 0.00401494	\$ 61,606 0.02298865	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

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

NPI:
1811902299

OSHPD Facility Number:
206430730

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	\$ 23,689	\$ 0	\$ 23,689	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,039	0	7,039	(Sch 3)
005	.79	Agency Staff	6200	5,116	(4,899)	217	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	74,566	4,899	79,465	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 110,410	\$ 0	\$ 110,410	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 70,538	\$ 0	\$ 70,538	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,247	0	18,247	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,707	0	26,707	(Sch 4)
010		Housekeeping - Total	6300	\$ 115,492	\$ 0	\$ 115,492	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,833	0	1,833	(Sch 5)
025		Depreciation: Equipment	7140	7,993	0	7,993	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	239,437	0	239,437	(Sch 5)
040		Property Taxes	7300	11,513	0	11,513	(Sch 5)
045		Property Insurance	7400	7,484	0	7,484	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	29,196	(29,196)	0	(Sch 6)
057		Subtotal 005 - 055		\$ 523,358	\$ (29,196)	\$ 494,162	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 8,428	\$ 0	\$ 8,428	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,468	0	5,468	(Sch 3)
060	.79	Agency Staff	6400	16,391	0	16,391	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,773	0	14,773	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 45,060	\$ 0	\$ 45,060	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 83,954	\$ 0	\$ 83,954	(Sch 3)
065	.20-.39	Fringe Benefits	6500	15,452	0	15,452	(Sch 3)
065	.79	Agency Staff	6500	51,012	0	51,012	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	140,492	0	140,492	(Sch 4)
065		Dietary - Total	6500	\$ 290,910	\$ 0	\$ 290,910	
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	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:
CAMDEN CONVALESCENT HOSPITAL

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

NPI:
1811902299

OSHPD Facility Number:
206430730

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	16,539	0	16,539	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 16,539	\$ 0	\$ 16,539	
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	9,644	0	9,644	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 9,644	\$ 0	\$ 9,644	
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	12,099	0	12,099	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,099	\$ 0	\$ 12,099	
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	37,948	0	37,948	(Sch 4)
085		Pharmacy - Total	8300	\$ 37,948	\$ 0	\$ 37,948	
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	1,387	0	1,387	(Sch 4)
090		Laboratory - Total	8400	\$ 1,387	\$ 0	\$ 1,387	
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	892	0	892	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 892	\$ 0	\$ 892	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

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

NPI:
1811902299

OSHPD Facility Number:
206430730

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		\$ 78,509	\$ 0	\$ 78,509	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,332,302	\$ 0	\$ 1,332,302	(Sch 2)
105	.20-.39	Fringe Benefits	6110	305,498	0	305,498	(Sch 2)
105	.49	Agency Staff	6110	30,865	0	30,865	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	91,534	0	91,534	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,760,199	\$ 0	\$ 1,760,199	
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:

CAMDEN CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1811902299

OSHPD Facility Number:

206430730

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	2,550	0	2,550	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,550	\$ 0	\$ 2,550	
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		\$ 1,762,749	\$ 0	\$ 1,762,749	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 23,309	\$ 0	\$ 23,309	(Sch 2)
155	.20-.39	Fringe Benefits	6600	3,870	0	3,870	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	640	0	640	(Sch 4)
155		Social Services - Total	6600	\$ 27,819	\$ 0	\$ 27,819	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CAMDEN CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1811902299

OSHPD Facility Number:

206430730

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	\$ 50,430	\$ 0	\$ 50,430	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,400	0	25,400	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,335	0	6,335	(Sch 4)
160		Activities - Total	6700	\$ 82,165	\$ 0	\$ 82,165	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 197,980	\$ 0	\$ 197,980	(Sch 6)
165	.20-.39	Fringe Benefits	6900	57,562	0	57,562	(Sch 6)
165	.49	Agency Staff	6900	15,692	(15,692)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	121,757	42,162	163,919	(Sch 6)
165		Administration - Total	6900	\$ 392,991	\$ 26,470	\$ 419,461	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,585	\$ 0	\$ 42,585	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,915	0	5,915	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 48,500	\$ 0	\$ 48,500	
167		CDPH Licensing Fees	6900	\$ 17,737	\$ 0	\$ 17,737	(Sch 6)
168		Professional Liability Insurance	6900	\$ 37,621	\$ (1,129)	\$ 36,492	(Sch 6)
169		Quality Assurance Fees	6900	\$ 302,385	\$ 0	\$ 302,385	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 19,265	\$ 0	\$ 19,265	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,645	0	1,645	(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	\$ 20,910	\$ 0	\$ 20,910	
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		\$ 930,128	\$ 25,341	\$ 955,469	
200		Total		\$ 3,630,714	\$ (3,855)	\$ 3,626,859	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 54,876	
-----	------	---	------	--	--	-----------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CAMDEN CONVALESCENT HOSPITAL

NPI:
1811902299

OSHPD Facility Number:
206430730

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 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	AUDIT ADJ	AUDIT ADJ
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	(1,129)			(1,129)					
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>(\$3,855)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,008)</u>	<u>(2,847)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period		NPI		Adjustments
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1811902299		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>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$54,876	\$54,876	

Provider Name							Fiscal Period	NPI	Adjustments		
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1811902299	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	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$5,116	(\$4,899)	\$217	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	74,566	4,899	79,465	
	10.5	165	3	8A-1	165	3	Administration - Agency Staff	15,692	(15,692)	0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	121,757	15,692	137,449 *	
							To reclassify the reported purchase services costs to the proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
3	10.5	055	4	8A-1	055	4	Interest - Other	\$29,196	(\$29,196)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$137,449	\$29,196	\$166,645 *	
							To reclassify the reported interest expense abatement for propriety. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$37,621	(\$1,129)	\$36,492	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 166,645	1,129	167,774 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507				

Provider Name							Fiscal Period	NPI	Adjustments		
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1811902299	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>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2139, 2300, and 2304	*	\$167,774	(\$1,008)	\$166,766 *
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate advertising costs not related to patient care. 42 CFR 413.9(c)(3) Sections 2102.3, 2136, and 2136.2	*	\$166,766	(\$2,847)	\$163,919

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1811902299		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 STATISTICS</u>											
7	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care (Square Feet)	5,662	96	5,758	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	11,055	96	11,151	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	10,679	96	10,775	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	10,605	96	10,701	
							To adjust square feet statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	NPI	Adjustments		
CAMDEN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1811902299	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	Total Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 14, 2013 Report Date: October 21, 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	19,321	(3,336)	15,985	