

**REPORT  
ON THE  
RATE SETTING AUDIT**

**COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO  
SAN BERNARDINO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1851395685**

**FISCAL PERIOD ENDED  
JUNE 30, 2012**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Lucia Martinez  
Auditor: Daniela Bitá Mocanu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 28, 2014

Scott L. Curtis  
Reimbursement Manager  
Community Hospital of San Bernardino  
1805 Medical Center Drive  
San Bernardino, CA 92411

COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO  
NATIONAL PROVIDER IDENTIFIER (NPI) 1851395685  
FISCAL PERIOD ENDED JUNE 30, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

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

Scott L. Curtis  
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If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief  
Audits Section—Rancho Cucamonga  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

**Fiscal Period:**  
JULY 1, 2011 THROUGH JUNE 30, 2012

**NPI:**  
1851395685

**OSHPD Facility No.:**  
206361292

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
11	Cost of Routine Service/Audited Total Costs	\$ -	\$ -	\$ 0.00
12	Total Patient Days (Adj )	0	0	
13	Cost Per Patient Day (Cost Divided by Days)	\$ -	\$ -	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj )	0	0	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

**Fiscal Period:**  
JULY 1, 2011 THROUGH JUNE 30, 2012

**NPI:**  
1851395685

**OSHPD Facility No.:**  
206361292

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 7,170,028	\$ 5,813,126	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 2,910,489	\$ 2,278,245	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 10,080,517	\$ 8,091,371	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	10,614	10,682	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 949.74	\$ 757.48	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

**Fiscal Period:**  
JULY 1, 2011 THROUGH JUNE 30, 2012

**NPI:**  
1851395685

**OSHPD Facility No.:**  
206361292

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 174,207	\$ 174,207		
160	Activities	9,090		\$ 9,090	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	44,441	0	0	44,441 ***
081	Respiratory Therapy	1,751,158	0	0	1,751,158 ***
082	Occupational Therapy	30,023	0	0	30,023 ***
083	Speech Pathology	18,227	0	0	18,227 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	1,489	0	0	1,489 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	1,334	0	0	1,334
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	0	0	0	0 *
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	4,094,690	174,207	9,090	4,277,986 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable - Unused Space	0	0	0	0
	<b>TOTAL</b>	<b>\$ 6,124,659</b>	<b>\$ 174,207</b>	<b>\$ 9,090</b>	<b>\$ 6,124,658</b>

\* (To Schedule 1)

\*\* (To Subacute Care - Pediatric Schedule 1)

\*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

NPI:  
1851395685

OSHPD Facility Number:  
206361292

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 67,846	\$ 67,846										
010	Housekeeping	108,101	0	\$ 108,101									
060	Laundry and Linen	28,629	3,270	5,210	\$ 37,109								
065	Dietary	47,072	8,058	12,838	0	\$ 67,968							
155	Social Services	N/A	5,466	8,710	0	0	\$ 14,176						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	10,143	16,161	0	0	0	0		\$ 26,304	\$ 26,304		
166	Medical Records	108,614	724	1,153	0	0	0	0		110,491		\$ 110,491	
170	Inservice Education - Nursing	54,505	0	0	0	0	0	0	\$ 54,505				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	80	334	\$ 414
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,550	5,656	0	0	0	0	0	9,205	230	964	10,399
081	Respiratory Therapy		0	0	0	0	0	0	0	0	6,435	27,028	33,463
082	Occupational Therapy		864	1,376	0	0	0	0	0	2,240	121	507	2,868
083	Speech Pathology		0	0	0	0	0	0	0	0	142	596	738
085	Pharmacy		387	616	0	0	0	0	0	1,003	932	3,915	5,850
090	Laboratory		0	0	0	0	0	0	0	0	6	25	31
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	5	20	25
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		0	0	0	0	0	0	0	0	0	0	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		14,153	22,551	37,109	67,968	14,176	0	54,505	210,462	17,905	75,210	303,577
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable - Unused Space		21,232	33,829	0	0	0	0	0	55,061	450	1,890	57,402
	<b>TOTAL</b>	\$ 414,767	\$ 67,846	\$ 108,101	\$ 37,109	\$ 67,968	\$ 14,176	\$ 0	\$ 54,505	\$ 277,972	\$ 26,304	\$ 110,491	\$ 414,767

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

NPI:  
1851395685

OSHPD Facility Number:  
206361292

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 152,636	\$ 152,636										
010	Housekeeping	10,429	0	\$ 10,429									
060	Laundry and Linen	108,042	7,357	503	\$ 115,901								
065	Dietary	34,506	18,128	1,239	0	\$ 53,872							
155	Social Services	0	12,298	840	0	0	\$ 13,138						
160	Activities	0	0	0	0	0	0	\$ 0					
165	Administration	N/A	22,819	1,559	0	0	0	0		\$ 24,378	\$ 24,378		
166	Medical Records	0	1,629	111	0	0	0	0		1,740		\$ 1,740	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	23,326	0	0	0	0	0	0	0	23,326	74	5	\$ 23,405
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	776	7,986	546	0	0	0	0	0	9,307	213	15	9,535
081	Respiratory Therapy	134,594	0	0	0	0	0	0	0	134,594	5,963	426	140,983
082	Occupational Therapy	0	1,943	133	0	0	0	0	0	2,076	112	8	2,196
083	Speech Pathology	23,373	0	0	0	0	0	0	0	23,373	132	9	23,514
085	Pharmacy	270,749	870	59	0	0	0	0	0	271,678	864	62	272,604
090	Laboratory	251	0	0	0	0	0	0	0	251	6	0	257
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	90	0	0	0	0	0	0	0	90	5	0	95
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	0	0	0	0	0	0	0	0	0	0	0	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	0
126	Subacute Care - Pediatric	504,357	31,841	2,176	115,901	53,872	13,138	0	0	721,285	16,594	1,184	739,063
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable - Unused Space	0	47,766	3,264	0	0	0	0	0	51,030	417	30	51,477
	<b>TOTAL</b>	\$ 1,263,129	\$ 152,636	\$ 10,429	\$ 115,901	\$ 53,872	\$ 13,138	\$ 0	\$ 0	\$ 1,237,011	\$ 24,378	\$ 1,740	\$ 1,263,129

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1851395685

OSHPD Facility Number:  
206361292

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 82,453	100%							
	Property Tax (line 40)	0	0%	\$ 82,453						
005	Plant Operations and Maintenance			1,550	\$ 1,550					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			3,899	75	0	\$ 3,974			
065	Dietary			9,608	184	0	0	\$ 9,792		
155	Social Services			6,518	125	0	0	0	\$ 6,643	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			12,095	232	0	0	0	0	0
166	Medical Records			863	17	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,233	81	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,030	20	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			461	9	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	0	0	0	0	0	0
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			16,877	323	0	3,974	9,792	6,643	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable - Unused Space			25,318	485	0	0	0	0	0
	<b>TOTAL</b>	\$ 82,453	100%	\$ 82,453	\$ 1,550	\$ 0	\$ 3,974	\$ 9,792	\$ 6,643	\$ 0

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1851395685

OSHPD Facility Number:  
206361292

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 100% Of Total	Property Tax 0% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 82,453	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,327	\$ 12,327				
166	Medical Records				880		\$ 880			
170	Inservice Education - Nursing			\$ 0						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	37	3	\$ 40	\$ 40	\$ 0 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	4,314	108	8	4,429	4,429	0 ***
081	Respiratory Therapy			0	0	3,015	215	3,231	3,231	0 ***
082	Occupational Therapy			0	1,050	57	4	1,110	1,110	0 ***
083	Speech Pathology			0	0	67	5	71	71	0 ***
085	Pharmacy			0	470	437	31	938	938	0 ***
090	Laboratory			0	0	3	0	3	3	0 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2	0	2	2	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 **
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	0	0	0	0	0	0 *
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	37,610	8,391	599	46,599	46,599	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 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable - Unused Space			0	25,803	211	15	26,029	26,029	0
	<b>TOTAL</b>	\$ 82,453	100%	\$ 0	\$ 69,247	\$ 12,327	\$ 880	\$ 82,453	\$ 82,453	\$ 0

\* (To Schedule 1)  
\*\* (To Subacute Care - Pediatric Schedule 1)  
\*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO  
 NPI: 1851395685

OSHPD Facility Number: 206361292

Fiscal Period: JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 96% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 0												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	626,033												
	Total Costs Allocable as Administration	626,033	96%											
167	CDPH Licensing Fees	29,039	4%											
168	Professional Liability Insurance	0	0%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	655,072	100%						\$ 655,072					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 0	\$ 23,326	\$ 0	\$ 23,326	1,982	\$ 1,894	\$ 88	\$ 0	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			44,441	9,205	9,307	4,314	67,268	5,716	5,463	253	0	0	0
081	Respiratory Therapy			1,751,158	0	134,594	0	1,885,752	160,244	153,141	7,104	0	0	0
082	Occupational Therapy			30,023	2,240	2,076	1,050	35,389	3,007	2,874	133	0	0	0
083	Speech Pathology			18,227	0	23,373	0	41,600	3,535	3,378	157	0	0	0
085	Pharmacy			0	1,003	271,678	470	273,151	23,211	22,182	1,029	0	0	0
090	Laboratory			1,489	0	251	0	1,740	148	141	7	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			1,334	0	90	0	1,424	121	116	5	0	0	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			0	0	0	0	0	0	0	0	0	0	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			4,277,986	210,462	721,285	37,610	5,247,344	445,899	426,133	19,766	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable - Unused Space			0	55,061	51,030	25,803	131,895	11,208	10,711	497	0	0	0
	<b>SUBTOTAL</b>	\$ 655,072		\$ 6,124,658	\$ 277,972	\$ 1,237,011	\$ 69,247	\$ 7,708,888	\$ 655,072					
	Total Administrative Costs							\$ 655,072		\$ 626,033	\$ 29,039	\$ 0	\$ 0	\$ 0
	Unit Cost Multiplier							0.08497620						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 136,795	\$ 26,118	\$ 13,206	\$ 176,120						
	<b>TOTAL FACILITY COSTS</b>							\$ 8,540,079						

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name: COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO  
 NPI: 1851395685

OSHPD Facility Number:  
 206361292

Fiscal Period:  
 JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adjs 6,9)	Plant Ops (SQ FT) 5 (Adjs 6,9)	Hskpng (SQ FT) 10 (Adjs 6,9)	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65 (Adjs 8,10)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	316									
010	Housekeeping										
060	Laundry and Linen	795	795	795							
065	Dietary	1,959	1,959	1,959							
155	Social Services	1,329	1,329	1,329							
160	Activities										
165	Administration	2,466	2,466	2,466							
166	Medical Records	176	176	176							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									23,326	23,326
077	Specialized Support Surfaces									0	0
080	Physical Therapy	863	863	863						67,268	67,268
081	Respiratory Therapy									1,885,752	1,885,752
082	Occupational Therapy	210	210	210						35,389	35,389
083	Speech Pathology									41,600	41,600
085	Pharmacy	94	94	94						273,151	273,151
090	Laboratory									1,740	1,740
095	Home Health Services									0	0
100	Other Ancillary Services									1,424	1,424
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care						0	0	0	0	0
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	3,441	3,441	3,441	152,091	13,629	4,599,047	4,599,047	4,599,047	5,247,344	5,247,344
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable - Unused Space	5,162	5,162	5,162						131,895	131,895
	<b>TOTAL STATISTICS</b>	<b>16,811</b>	<b>16,495</b>	<b>16,495</b>	<b>152,091</b>	<b>13,629</b>	<b>4,599,047</b>	<b>4,599,047</b>	<b>4,599,047</b>	<b>7,708,888</b>	<b>7,708,888</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 174,207 0.037878934	\$ 9,090 0.001976388			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 67,846 4.11312519	\$ 108,101 6.55356169	\$ 37,109 0.24399219	\$ 67,968 4.98701589	\$ 14,176 0.00308238	\$ - 0.00000000	\$ 54,505 0.01185137	\$ 26,304 0.00341217	\$ 110,491 0.01433298
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 152,636 9.25347075	\$ 10,429 0.63225220	\$ 115,901 0.76205134	\$ 53,872 3.95275745	\$ 13,138 0.00285671	\$ - 0.00000000	\$ - 0.00000000	\$ 24,378 0.00316235	\$ 1,740 0.00022570
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 82,453 4.90470525	\$ 1,550 0.09396101	\$ - 0.00000000	\$ 3,974 0.02612870	\$ 9,792 0.71849638	\$ 6,643 0.00144448	\$ - 0.00000000	\$ - 0.00000000	\$ 12,327 0.00159903	\$ 880 0.00011412

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1851395685

OSHPD Facility Number:  
206361292

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	\$ 36,685	\$ 8,275	\$ 44,960	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,333	3,553	22,886	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	125,112	27,524	152,636	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 181,130	\$ 39,352	\$ 220,482	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 64,699	\$ 9,483	\$ 74,182	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,565	4,354	33,919	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	0	10,429	10,429	(Sch 4)
010		Housekeeping - Total	6300	\$ 94,264	\$ 24,266	\$ 118,530	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	11,243	11,243	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	0	71,210	71,210	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 275,394	\$ 146,071	\$ 421,465	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 16,161	\$ 3,286	\$ 19,447	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,909	(4,727)	9,182	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	82,608	25,434	108,042	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 112,678	\$ 23,993	\$ 136,671	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 80,353	\$ (49,426)	\$ 30,927	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,389	(27,244)	16,145	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	92,244	(57,738)	34,506	(Sch 4)
065		Dietary - Total	6500	\$ 215,986	\$ (134,408)	\$ 81,578	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	19,965	3,361	23,326	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,965	\$ 3,361	\$ 23,326	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1851395685

OSHPD Facility Number:  
206361292

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	\$ 28,771	\$ 0	\$ 28,771	(Sch 2)
080	.20-.39	Fringe Benefits	8200	16,187	(517)	15,670	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	776	0	776	(Sch 4)
080		Physical Therapy - Total	8200	\$ 45,734	\$ (517)	\$ 45,217	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 1,152,486	\$ 0	\$ 1,152,486	(Sch 2)
081	.20-.39	Fringe Benefits	8220	619,372	(20,700)	598,672	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	171,753	(37,159)	134,594	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,943,611	\$ (57,859)	\$ 1,885,752	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 22,269	\$ 0	\$ 22,269	(Sch 2)
082	.20-.39	Fringe Benefits	8250	8,154	(400)	7,754	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 30,423	\$ (400)	\$ 30,023	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 13,520	\$ 0	\$ 13,520	(Sch 2)
083	.20-.39	Fringe Benefits	8280	4,950	(243)	4,707	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	23,373	0	23,373	(Sch 4)
083		Speech Pathology - Total	8280	\$ 41,843	\$ (243)	\$ 41,600	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	289,107	(18,358)	270,749	(Sch 4)
085		Pharmacy - Total	8300	\$ 289,107	\$ (18,358)	\$ 270,749	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 558	\$ 558	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	931	931	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	1,177	(926)	251	(Sch 4)
090		Laboratory - Total	8400	\$ 1,177	\$ 563	\$ 1,740	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 899	\$ 899	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	435	435	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	2,456	(2,366)	90	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,456	\$ (1,032)	\$ 1,424	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1851395685

OSHPD Facility Number:  
206361292

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,374,316	\$ (74,485)	\$ 2,299,831	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 0	\$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110		0	0	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 0	\$ 0	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 2,785,972	\$ (83,963)	\$ 2,702,009	(Sch 2)
126	.20-.39	Fringe Benefits	6160	1,443,742	(51,061)	1,392,681	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	862,066	(357,709)	504,357	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 5,091,780	\$ (492,733)	\$ 4,599,047	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1851395685

OSHPD Facility Number:  
206361292

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable - Unused Space				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 5,091,780	\$ (492,733)	\$ 4,599,047
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 119,190	\$ 17,469	\$ 136,659
155	.20-.39	Fringe Benefits	6600	62,349	(24,801)	37,548
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 181,539	\$ (7,332)	\$ 174,207

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:  
1851395685

OSHPD Facility Number:  
206361292

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	\$ 5,440	\$ 797	\$ 6,237	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,377	(17,525)	2,853	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700		0	0	(Sch 4)
160		Activities - Total	6700	\$ 25,817	\$ (16,728)	\$ 9,090	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 319,504	\$ (32,776)	\$ 286,728	(Sch 6)
165	.20-.39	Fringe Benefits	6900	169,562	(29,459)	140,103	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,240,337	(1,041,135)	199,202	(Sch 6)
165		Administration - Total	6900	\$ 1,729,403	\$ (1,103,370)	\$ 626,033	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 74,534	\$ 74,534	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	34,080	34,080	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 108,614	\$ 108,614	
167		CDPH Licensing Fees	6900	\$ 29,039	\$ 0	\$ 29,039	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 0	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 32,622	\$ 4,781	\$ 37,403	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,945	5,157	17,102	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 44,567	\$ 9,938	\$ 54,505	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,010,365	\$ (1,008,878)	\$ 1,001,488	
200		<b>Total</b>		\$ 10,080,519	\$ (1,540,440)	\$ 8,540,080	

210	0.24	Total Facility Group Health Insurance * (Adj)	6900			\$ 0
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

NPI:  
1851395685

OSHPD Facility Number:  
206361292

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	8,275			8,275				
005	2	Plant Operations and Maintenance - Fringe Benefits	3,553			4,361	(808)			
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	27,524	(92)		27,616				
010	1	Housekeeping - Salaries and Wages	9,483			9,483				
010	2	Housekeeping - Fringe Benefits	4,354			5,686	(1,332)			
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	10,429	(57)		10,486				
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	11,243			11,243				
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	71,210	71,210						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	3,286			3,286				
060	2	Laundry and Linen - Fringe Benefits	(4,727)			(4,378)	(349)			
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	25,434			25,434				
065	1	Dietary - Salaries and Wages	(49,426)			(49,426)				
065	2	Dietary - Fringe Benefits	(27,244)			(26,689)	(555)			
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(57,738)	(29)		(57,709)				
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	3,361			3,361				
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	(517)				(517)			
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	(20,700)				(20,700)			
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	(37,159)	(32,447)		(4,712)				
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	(400)				(400)			
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							





Provider Name:  
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

NPI:  
1851395685

OSHPD Facility Number:  
206361292

Fiscal Period:  
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	4,781		4,781					
170	2	Inservice Education - Nursing - Fringe Benefits	5,157		5,829	(672)				
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>(\$1,540,440)</u>	<u>0</u>	<u>0</u>	<u>(1,263,312)</u>	<u>(83,188)</u>	<u>(193,940)</u>	<u>0</u>	<u>0</u>
			(To Sch 8)							

## SUMMARY OF SUBACUTE CARE - PEDIATRIC COSTS AND INFORMATION

## Provider Name:

COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO

## Fiscal Period:

JULY 1, 2011 THROUGH JUNE 30, 2012

## NPI:

1851395685

## OSHPD Facility Number:

206361292

	AS REPORTED	AS AUDITED	DIFFERENCE
<b>COMPUTATION OF SUBACUTE CARE - PEDIATRIC PER DIEM</b>			
1. Subacute Care - Pediatric Ancillary Cost (Subacute Care - Pediatric Sch. 2)	\$ 2,910,489	\$ 2,278,245	\$ (632,244) *
2. Subacute Care - Pediatric Ancillary Cost (Sch. 2, 3, 4, 5, & 6; Ln 102)	\$ 0	\$ 0	\$ 0 *
3. Subacute Care - Pediatric Routine Cost (Sch. 2, 3, 4, 5, & 6; Ln. 126)	\$ 7,170,028	\$ 5,813,126	\$ (1,356,902) *
4. Total Subacute Care - Pediatric Facility Cost (Lines 1, 2, & 3)	\$ 10,080,517	\$ 8,091,371	\$ (1,989,146) *
5. Total Subacute Care - Pediatric Patient Days (Adj 11)	10,614	10,682	68 *
6. Average Subacute Care - Pediatric Per Diem Cost (L 4 ÷ L 5)	\$ 949.74	\$ 757.48	\$ (192.26) *
7. Medi-Cal Overpayments (Adj )	\$ 0	\$ 0	\$ 0
8. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	\$ 0
9. Amount Due Provider (State)	\$ 0	\$ 0	\$ 0
<b>GENERAL INFORMATION</b>			
10. Contracted Number of Subacute Care - Pediatric Beds (Adj 16)	0	34	34
11. Total Licensed Nursing Facility Beds (Adj )	99	99	0
12. Total Licensed Capacity (All levels) (Adj )	99	99	0
13. Total Medi-Cal Subacute Care - Pediatric Patient Days (Adj 14)	10,482	10,541	59
<b>CAPITAL RELATED COST</b>			
14. Direct Capital Related Cost (Adj )	\$ NA	\$ 0	\$ 0
15. Indirect Capital Related Cost (Sch 5, Line 100.12 + Line 126)	\$ NA	\$ 46,599	\$
16. Total Capital Related Cost (Lines 14 & 15)	\$ 0	\$ 46,599	\$ 0
<b>VENTILATOR AND NONVENTILATOR</b>			
	AUDITED COSTS (Adj 17)	AUDITED TOTAL DAYS (Adj 15)	AUDITED MEDI-CAL DAYS (Adj 13)
17. Ventilator (Equipment Cost Only)	\$ 29,917	6,104	6,013
18. Nonventilator	N/A	4,578	N/A
19. TOTAL	N/A	10,682	N/A

\* (To Schedule 1)





Provider Name							Fiscal Period	NPI		Adjustments
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1851395685		17
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				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>										
1	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$71,210	\$71,210
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	125,112	(92)	125,020 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	0	(57)	(57) *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	92,244	(29)	92,215 *
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	171,753	(32,447)	139,306 *
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	1,177	(35)	1,142 *
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	2,456	(1)	2,455 *
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	862,066	(38,006)	824,060 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,240,337	(543)	1,239,794 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
2	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	* \$824,060	(\$119,875)	\$704,185 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,239,794	119,875	1,359,669 *
							To reclassify administration costs 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			

Provider Name							Fiscal Period	NPI		Adjustments
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1851395685		17
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				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
3	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$36,685	\$8,275	\$44,960
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	19,333	4,361	23,694 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* 125,020	27,616	152,636
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	64,699	9,483	74,182
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	29,565	5,686	35,251 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	* (57)	10,486	10,429
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	0	11,243	11,243
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	16,161	3,286	19,447
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	13,909	(4,378)	9,531 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	82,608	25,434	108,042
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	80,353	(49,426)	30,927
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	43,389	(26,689)	16,700 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 92,215	(57,709)	34,506
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	19,965	3,361	23,326
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	* 139,306	(4,712)	134,594
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	289,107	(18,358)	270,749
	10.5	090	1	8A-1	090	1	Laboratory - Salaries and Wages	0	558	558
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	0	941	941 *
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	* 1,142	(891)	251
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	899	899
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	451	451 *
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* 2,455	(2,365)	90
	10.5	126	1	8A-1	126	1	Subacute Care - Pediatrics - Salaries	2,785,972	(83,963)	2,702,009
	10.5	126	2	8A-1	126	2	Subacute Care - Pediatrics - Fringe Benefits	1,443,742	(2,531)	1,441,211 *
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	* 704,185	(5,888)	698,297 *
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	119,190	17,469	136,659
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	62,349	(22,346)	40,003 *
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	5,440	797	6,237
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	20,377	(17,413)	2,964 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	319,504	(32,776)	286,728
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	169,562	(24,309)	145,253 *

-Continued on next page-

Provider Name							Fiscal Period		NPI		Adjustments
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012		1851395685		17
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
-Continued from previous page-											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,359,669	(\$1,160,467)	\$199,202
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	74,534	74,534
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	35,419	35,419 *
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages		32,622	4,781	37,403
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		11,945	5,829	17,774 *
To adjust expenses to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$23,694	(\$808)	\$22,886
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	35,251	(1,332)	33,919
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	9,531	(349)	9,182
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	16,700	(555)	16,145
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		16,187	(517)	15,670
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits		619,372	(20,700)	598,672
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits		8,154	(400)	7,754
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits		4,950	(243)	4,707
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	*	941	(10)	931
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	*	451	(16)	435
	10.5	126	2	8A-1	126	2	Subacute Care - Pediatrics - Fringe Benefits	*	1,441,211	(48,530)	1,392,681
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	40,003	(2,455)	37,548
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	2,964	(112)	2,853
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	145,253	(5,150)	140,103
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	35,419	(1,339)	34,080
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	17,774	(672)	17,102
To adjust allocated hospital benefits to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											

Provider Name							Fiscal Period	NPI	Adjustments		
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1851395685	17		
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
5	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor To adjust physician compensation to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$698,297	(\$193,940)	\$504,357

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1851395685		17
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				
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>										
6	10.7	080	1,2,3	7	080		Physical Therapy (Square Feet)	0	863	863
	10.7	082	1,2,3	7	082		Occupational Therapy	0	210	210
	10.7	085	1,2,3	7	085		Pharmacy	0	94	94
	10.7	126	1,2,3	7	126		Subacute Care - Pediatrics	0	10,121	10,121 *
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	11,288	11,288 *
							To establish the correct square footage statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
7	10.7	126	4	7	126		Subacute Care - Pediatrics (Pounds of Laundry)	0	152,091	152,091
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	152,091	152,091
							To establish pounds of laundry statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
8	10.7	126	5	7	126		Subacute Care - Pediatrics (Meals Served)	0	30,240	30,240 *
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	30,240	30,240 *
							To establish meals served statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1851395685		17	
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					
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>											
9	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	316	316	
	10.7	060	1,2,3	7	060		Laundry and Linen	0	795	795	
	10.7	065	1,2,3	7	065		Dietary	0	1,959	1,959	
	10.7	126	1,2,3	7	126		Subacute Care - Pediatrics	*	10,121	(6,680)	3,441
	10.7	145	1,2,3	7	145		Other Nonreimbursable - Unused Space	0	5,162	5,162	
	10.7	155	1,2,3	7	155		Social Services	0	1,329	1,329	
	10.7	165	1,2,3	7	165		Administration	0	2,466	2,466	
	10.7	166	1,2,3	7	166		Medical Records	0	176	176	
	10.7	175	1	7	N/A		Total Statistics - Square Feet	*	11,288	5,523	16,811
	10.7	175	2,3	7	N/A		Total Statistics - Square Feet	*	11,288	5,207	16,495
							To adjust square footage statistics to agree with the prior year audit report and current year's findings. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
10	10.7	126	5	7	126		Subacute Care - Pediatrics (Meals Served)	*	30,240	(16,611)	13,629
	10.7	175	5	7	N/A		Total Statistics - Meals Served	*	30,240	(16,611)	13,629
							To adjust patient meals statistics to exclude bed-hold days and ventilator patients. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012		1851395685		17
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
11	11(2)	105	6	Ped Sub 1	5		Total Patient Days - Subacute Care - Pediatric To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	10,614	68	10,682	

Provider Name							Fiscal Period	NPI		Adjustments
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1851395685		17
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				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE PEDIATRIC</b>										
12	13	20	7	Ped Sub 3	85	Subacute Care - Pediatric Ancillary Charges - Pharmacy To eliminate pharmacy charges which are not included in the rate. 42 CFR 413.20 / CMS Pub. 15-1, Sections 2304 and 2408 CCR, Title 22, Section 51511.6	\$8,307,667	(\$8,307,667)	\$0	
13	4.3	130	2	Ped Sub 1	17	Medi-Cal Subacute Pediatric Days - Ventilator To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through September 13, 2013 Report Date: October 20, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Pediatric Contract Amendments 10 and 11	5,981	32	6,013	
14	4.1	30	2	Ped Sub 1	13	Medi-Cal Subacute Pediatric Days - Total To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through September 13, 2013 Report Date: October 20, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Pediatric Contract Amendments 10 and 11	10,482	59	10,541	

Provider Name							Fiscal Period		NPI		Adjustments
COMMUNITY CONVALESCENT CENTER OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012		1851395685		17
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					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE PEDIATRIC</b>											
15	4.3	130	1	Ped Sub 1	17		Total Subacute Pediatric Days - Ventilator	6,071	33	6,104	
	4.3	145	1	Ped Sub 1	18		Total Subacute Pediatric Days - Nonventilator	4,543	35	4,578	
	4.1	30	6	Ped Sub 1	19		Total Subacute Pediatric Days	10,614	68	10,682	
							To reflect total Subacute Pediatric patient days and to include total ventilator and nonventilator patient days in the Subacute Pediatric schedule 1, lines 17, 18 and 19. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Pediatric Contract Amendments 10 and 11				
16	Not Reported			Ped Sub 1	10		Contracted Number of Subacute Pediatric Beds	0	34	34	
							To identify the number of Subacute Pediatric contract beds based on the Medi-Cal contract. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Pediatric Contract Amendments 10 and 11				
17	Not Reported			Ped Sub 1	17		Subacute Care - Pediatrics - Ventilator Equipment Cost	\$0	\$29,917	\$29,917	
							To reflect Subacute Care Pediatric ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Pediatric Contract Amendments 10 and 11				