

**REPORT
ON THE
RATE SETTING AUDIT**

**IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL
EL MONTE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1013045475**

**FISCAL PERIOD ENDED
APRIL 30, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Henry Kwan
Auditor: Tabusum Faridi**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 12, 2014

Barry Silberberg
Administrator
Idle Acre Sanitarium and Convalescent Hospital
5044 Buffington Road
El Monte, CA 91732

IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1013045475
FISCAL PERIOD ENDED APRIL 30, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

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

Barry Silberberg
Page 2

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:

MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:

1013045475

OSHPD Facility No.:

206190403

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	\$ 1,162,904	\$ 72.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 363,659	\$ 22.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 229,733	\$ 14.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 6,385	\$ 0.40
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 13,660	\$ 0.85
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,544	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 51,323	\$ 3.21
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 228,169	\$ 14.26
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 385,631	\$ 24.10
11	Cost of Routine Service/Audited Total Costs	\$ 2,451,976	\$ 2,454,009	\$ 153.39
12	Total Patient Days (Adj)	15,999	15,999	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 153.26	\$ 153.39	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 18)	15,494	15,516	
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:

IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:

MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:

1013045475

OSHPD Facility No.:

206190403

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:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

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

NPI:
1013045475

OSHPD Facility No.:
206190403

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	\$ 22,182	\$ 22,182		
160	Activities	52,452		\$ 52,452	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,088,270	22,182	52,452	1,162,904 *
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	\$ 1,162,904	\$ 22,182	\$ 52,452	\$ 1,162,904

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

NPI:
1013045475

OSHPD Facility Number:
206190403

Fiscal Period:
MAY 1, 2011 THROUGH APRIL 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	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 57,112	\$ 57,112										
010	Housekeeping	77,609	252	\$ 77,861									
060	Laundry and Linen	39,401	1,689	2,313	\$ 43,404								
065	Dietary	157,920	6,043	8,275	0	\$ 172,238							
155	Social Services	N/A	227	311	0	0	\$ 539						
160	Activities	N/A	2,071	2,836	0	0	0	\$ 4,907					
165	Administration	N/A	1,405	1,924	0	0	0	0		\$ 3,329	\$ 3,329		
166	Medical Records	22,182	57	78	0	0	0	0		22,317		\$ 22,317	
170	Inservice Education - Nursing	9,870	110	150	0	0	0	0	\$ 10,130				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	7	48	\$ 55
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	7	47	54
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	2	12	14
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		45,148	61,823	43,404	172,238	539	4,907	10,130	338,188	3,307	22,165	363,659 *
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		110	150	0	0	0	0	0	260	7	45	311
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 364,094	\$ 57,112	\$ 77,861	\$ 43,404	\$ 172,238	\$ 539	\$ 4,907	\$ 10,130	\$ 338,448	\$ 3,329	\$ 22,317	\$ 364,094

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

NPI:
1013045475

OSHPD Facility Number:
206190403

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 63,246	\$ 63,246										
010	Housekeeping	12,502	279	\$ 12,781									
060	Laundry and Linen	557	1,871	380	\$ 2,808								
065	Dietary	90,463	6,692	1,358	0	\$ 98,513							
155	Social Services	4,440	252	51	0	0	\$ 4,743						
160	Activities	497	2,294	466	0	0	0	\$ 3,256					
165	Administration	N/A	1,556	316	0	0	0	0		\$ 1,872	\$ 1,872		
166	Medical Records	5,931	63	13	0	0	0	0		6,007		\$ 6,007	
170	Inservice Education - Nursing	1,619	121	25	0	0	0	0	\$ 1,765				
ANCILLARY SERVICES													
075	Patient Supplies	3,780	0	0	0	0	0	0	0	3,780	4	13	\$ 3,797
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	3,726	0	0	0	0	0	0	0	3,726	4	13	3,743
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	953	0	0	0	0	0	0	0	953	1	3	957
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	50,678	49,997	10,148	2,808	98,513	4,743	3,256	1,765	221,908	1,859	5,966	229,733 *
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	3,060	121	25	0	0	0	0	0	3,206	4	12	3,222
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 241,452	\$ 63,246	\$ 12,781	\$ 2,808	\$ 98,513	\$ 4,743	\$ 3,256	\$ 1,765	\$ 233,573	\$ 1,872	\$ 6,007	\$ 241,452

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

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

NPI:
1013045475

OSHPD Facility Number:
206190403

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 32% Of Total	Property Tax 68% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 6,398	32%							
	Property Tax (line 40)	13,689	68%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 496	\$ 496				
166	Medical Records				20		\$ 20			
170	Inservice Education - Nursing			\$ 39						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	1	0	\$ 1	\$ 0	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	1	0	1	0	1
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			39	19,532	493	20	20,045	6,385	13,660
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	39	1	0	40	13	27
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 20,087	100%	\$ 39	\$ 19,571	\$ 496	\$ 20	\$ 20,087	\$ 6,398	\$ 13,689

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

NPI:
1013045475

OSHPD Facility Number:
206190403

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 19,940												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	368,339												
	Total Costs Allocable as Administration	388,279	57%											
167	CDPH Licensing Fees	12,630	2%											
168	Professional Liability Insurance	51,675	8%											
169	Quality Assurance Fees	229,736	34%											
174	Caregiver Training	0	0%											
	Total	682,320	100%						\$ 682,320					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 0	\$ 3,780	\$ 0	\$ 3,780	1,470	\$ 837	\$ 27	\$ 111	\$ 495	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	3,726	0	3,726	1,449	825	27	110	488	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	953	0	953	371	211	7	28	125	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			1,162,904	338,188	221,908	19,532	1,742,532	677,667	385,631	12,544	51,323	228,169	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	260	3,206	39	3,505	1,363	776	25	103	459	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 682,320		\$ 1,162,904	\$ 338,448	\$ 233,573	\$ 19,571	\$ 1,754,496	\$ 682,320					
	Total Administrative Costs							\$ 682,320		\$ 388,279	\$ 12,630	\$ 51,675	\$ 229,736	\$ 0
	Unit Cost Multiplier							0.38889804						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 25,646	\$ 7,879	\$ 516	\$ 34,041						
	TOTAL FACILITY COSTS							\$ 2,470,857						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

NPI:
1013045475

OSHPD Facility Number:
206190403

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 17)	Plant Ops (SQ FT) 5 (Adj 17)	Hskpng (SQ FT) 10 (Adj 17)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	208									
010	Housekeeping	62	62								
060	Laundry and Linen	416	416	416							
065	Dietary	1,488	1,488	1,488							
155	Social Services	56	56	56							
160	Activities	510	510	510							
165	Administration	346	346	346							
166	Medical Records	14	14	14							
170	Inservice Education - Nursing	27	27	27							
ANCILLARY SERVICES											
075	Patient Supplies									3,780	3,780
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									3,726	3,726
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									953	953
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	11,117	11,117	11,117	79,995	47,997	1,138,948	1,138,948	1,138,948	1,742,532	1,742,532
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	27	27	27						3,505	3,505
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,271	14,063	14,001	79,995	47,997	1,138,948	1,138,948	1,138,948	1,754,496	1,754,496
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 22,182	\$ 52,452			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019475867	0.046053024			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 57,112	\$ 77,861	\$ 43,404	\$ 172,238	\$ 539	\$ 4,907	\$ 10,130	\$ 3,329	\$ 22,317
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.06115338	5.56108789	0.54258207	3.58851376	0.00047311	0.00430866	0.00889400	0.00189758	0.01271973
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 63,246	\$ 12,781	\$ 2,808	\$ 98,513	\$ 4,743	\$ 3,256	\$ 1,765	\$ 1,872	\$ 6,007
	UNIT COST MULTIPLIER (INDIRECT OTHER)		4.49733343	0.91285156	0.03509766	2.05248985	0.00416434	0.00285895	0.00154974	0.00106693	0.00342363
	TOTAL CAPITAL COSTS - SCH. 5	\$ 20,087	\$ 293	\$ 89	\$ 597	\$ 2,135	\$ 80	\$ 732	\$ 39	\$ 496	\$ 20
	UNIT COST MULTIPLIER (CAPITAL COSTS)	1.40753977	0.02081834	0.00632513	0.00746082	0.04447796	0.00007054	0.00064243	0.00003401	0.00028293	0.00001145

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

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

NPI:
1013045475

OSHPD Facility Number:
206190403

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	\$ 45,742	\$ 0	\$ 45,742	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,254	116	11,370	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	63,246	0	63,246	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 120,242	\$ 116	\$ 120,358	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 62,477	\$ 0	\$ 62,477	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,177	(1,045)	15,132	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,502	0	12,502	(Sch 4)
010		Housekeeping - Total	6300	\$ 91,156	\$ (1,045)	\$ 90,111	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 3,758	\$ 0	\$ 3,758	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	2,640	0	2,640	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	13,689	0	13,689	(Sch 5)
045		Property Insurance	7400	20,295	(355)	19,940	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 251,780	\$ (1,284)	\$ 250,496	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 31,425	\$ 0	\$ 31,425	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,275	(299)	7,976	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	557	0	557	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 40,257	\$ (299)	\$ 39,958	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 128,411	\$ 0	\$ 128,411	(Sch 3)
065	.20-.39	Fringe Benefits	6500	29,978	(469)	29,509	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	90,463	0	90,463	(Sch 4)
065		Dietary - Total	6500	\$ 248,852	\$ (469)	\$ 248,383	
070		Provision for Bad Debts	7700	\$ 842	\$ (842)	\$ 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	3,780	0	3,780	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,780	\$ 0	\$ 3,780	
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:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

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

NPI:
1013045475

OSHPD Facility Number:
206190403

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	3,726	0	3,726	(Sch 4)
085		Pharmacy - Total	8300	\$ 3,726	\$ 0	\$ 3,726	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,712	(2,759)	953	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,712	\$ (2,759)	\$ 953	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

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

NPI:
1013045475

OSHPD Facility Number:
206190403

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		\$ 11,218	\$ (2,759)	\$ 8,459	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 883,014	\$ 0	\$ 883,014	(Sch 2)
105	.20-.39	Fringe Benefits	6110	208,519	(3,263)	205,256	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	50,678	0	50,678	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,142,211	\$ (3,263)	\$ 1,138,948	
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:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

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

NPI:
1013045475

OSHPD Facility Number:
206190403

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	0	3,060	3,060
140		Beauty and Barber - Total	8900	\$ 0	\$ 3,060	\$ 3,060
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,142,211	\$ (203)	\$ 1,142,008
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 18,937	\$ 0	\$ 18,937
155	.20-.39	Fringe Benefits	6600	4,352	(1,107)	3,245
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	4,440	0	4,440
155		Social Services - Total	6600	\$ 27,729	\$ (1,107)	\$ 26,622

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:

MAY 1, 2011 THROUGH APRIL 30, 2012

NPI:

1013045475

OSHPD Facility Number:

206190403

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	\$ 41,922	\$ 0	\$ 41,922	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,905	(375)	10,530	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,160	(1,663)	497	(Sch 4)
160		Activities - Total	6700	\$ 54,987	\$ (2,038)	\$ 52,949	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 252,331	\$ (18,937)	\$ 233,394	(Sch 6)
165	.20-.39	Fringe Benefits	6900	42,346	3,225	45,571	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	385,072	(295,698)	89,374	(Sch 6)
165		Administration - Total	6900	\$ 679,749	\$ (311,410)	\$ 368,339	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 18,937	\$ 18,937	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	3,245	3,245	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	5,931	5,931	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 28,113	\$ 28,113	
167		CDPH Licensing Fees	6900	\$ 0	\$ 12,630	\$ 12,630	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 51,675	\$ 51,675	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 229,736	\$ 229,736	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 7,994	\$ 0	\$ 7,994	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,904	(28)	1,876	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,619	0	1,619	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 11,517	\$ (28)	\$ 11,489	
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		\$ 773,982	\$ 7,571	\$ 781,553	
200		Total		\$ 2,469,142	\$ 1,715	\$ 2,470,857	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 50,642	
-----	------	---	------	--	--	-----------	--

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

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

NPI:
1013045475

OSHPD Facility Number:
206190403

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
125	3	0								
125	4	0								
126	1	0								
126	2	0								
126	3	0								
126	4	0								
128	1	0								
128	2	0								
128	3	0								
128	4	0								
130	1	0								
130	2	0								
130	3	0								
130	4	0								
135	1	0								
135	2	0								
135	3	0								
135	4	0								
139	1	0								
139	2	0								
139	3	0								
139	4	0								
140	1	0								
140	2	0								
140	3	0								
140	4	3,060								3,060
145	1	0								
145	2	0								
145	3	0								
145	4	0								
155	1	0								
155	2	(1,107)	77						(1,184)	
155	3	0								
155	4	0								
160	1	0								
160	2	(375)	(375)							
160	3	0								
160	4	(1,663)						(1,663)		
165	1	(18,937)					(18,937)			
165	2	3,225	5,286				(3,245)		1,184	
165	3	0								
165	4	(295,698)		(12,630)	(51,675)	(223,063)		(4,268)		
166	1	18,937					18,937			
166	2	3,245					3,245			
166	3	0								
166	4	5,931						5,931		

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

NPI:
1013045475

OSHPD Facility Number:
206190403

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

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13,14,15	AUDIT ADJ 16	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4									
168	4									
169	4					6,673				
170	1									
170	2									
170	3									
170	4									
174	1									
174	2									
174	3									
174	4									
200	Total	<u>(355)</u>	<u>(842)</u>	<u>301</u>	<u>(4,062)</u>	<u>6,673</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			NPI		Adjustments
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012			1013045475		18
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	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$50,642	\$50,642		

Provider Name							Fiscal Period	NPI		Adjustments	
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012	1013045475		18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	\$16,177	(\$1,045)	\$15,132	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	8,275	(299)	7,976	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	29,978	(469)	29,509	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	208,519	(3,263)	205,256	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	10,905	(375)	10,530	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	1,904	(28)	1,876	
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	11,254	116	11,370	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	4,352	77	4,429 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	42,346	5,286	47,632 *	
							To reclassify fringe benefits to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$385,072	(\$12,630)	\$372,442 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	12,630	12,630	
							To reclassify facility license fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Sections 52000 and 52506				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$372,442	(\$51,675)	\$320,767 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	0	51,675	51,675	
							To reclassify professional liability insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Sections 52000(b), 52501, and 52507				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012	1013045475	18		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$320,767	(\$223,063)	\$97,704 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees		0	223,063	223,063 *
To reclassify quality assurance fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Sections 52100, 52101, and 52506											
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$252,331	(\$18,937)	\$233,394
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	47,632	(3,245)	44,387 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	18,937	18,937
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	3,245	3,245
To reclassify medical records salaries and benefits to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Section 52000											
7	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		\$2,160	(\$1,663)	\$497
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	97,704	(4,268)	93,436 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		0	5,931	5,931
To reclassify medical records consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Section 52000											
8	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	\$4,429	(\$1,184)	\$3,245
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	44,387	1,184	45,571
To reclassify administration fringe benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Section 52000											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012	1013045475	18		
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>											
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$3,712	(\$3,060)	\$652 *	
	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor	0	3,060	3,060	
							To reclassify beauty and barber expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012		1013045475		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
10	10.5	045	4	8A-1	045	4	Property Insurance To reconcile property insurance expense to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$20,295	(\$355)	\$19,940	
11	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 CMS Pub. 15-1, Section 300	\$842	(\$842)	\$0	
12	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To reverse the provider's abatement of revenue against an ancillary cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, and 2328	*	\$652	\$301	\$953

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments			
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012		1013045475		18			
Report References							Explanation of Audit Adjustments		As Reported		Increase (Decrease)		As Adjusted	
Cost Report			Audit Report											
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
ADJUSTMENTS TO REPORTED COSTS														
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$93,436					
13							To reconcile reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				(\$3,779)			
14							To eliminate public relations and charity expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105.7, 2136, and 2136.2				(799)			
15							To reconcile DHCS license fees to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				<u>516</u> <u>(\$4,062)</u>	\$89,374		
16	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reconcile quality assurance fees to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$223,063	\$6,673		\$229,736		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012	1013045475		18
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				
ADJUSTMENT TO REPORTED STATISTICS										
17	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	208	208
	10.7	010	1-2	7	010		Housekeeping	0	62	62
	10.7	060	1-3	7	060		Laundry and Linen	0	416	416
	10.7	065	1-3	7	065		Dietary	0	1,488	1,488
	10.7	140	1-3	7	140		Beauty and Barber	0	27	27
	10.7	155	1-3	7	155		Social Services	0	56	56
	10.7	160	1-3	7	160		Activities	0	510	510
	10.7	165	1-3	7	165		Administration	0	346	346
	10.7	166	1-3	7	166		Medical Records	0	14	14
	10.7	170	1-3	7	170		Inservice Education - Nursing	0	27	27
	10.7	175	1	7	N/A		Total Statistics - Square Feet	11,117	3,154	14,271
	10.7	175	2	7	N/A		Total Statistics - Square Feet	11,117	2,946	14,063
	10.7	175	3	7	N/A		Total Statistics - Square Feet	11,117	2,884	14,001
							To adjust square footage statistics to agree with the prior year's audited square footage statistics. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			

Provider Name							Fiscal Period	NPI		Adjustments
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL							MAY 1, 2011 THROUGH APRIL 30, 2012	1013045475		18
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				
ADJUSTMENT TO REPORTED PATIENT DAYS										
18	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: May 1, 2011 through April 30, 2012 Payment Period: May 1, 2011 through June 30, 2013 Report Date: July 3, 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	15,494	22	15,516	