

**REPORT  
ON THE  
RATE SETTING AUDIT**

**RAINTREE CONVALESCENT HOSPITAL  
FRESNO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1245377068**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Pawandeep Boparai**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 21, 2014

Brett Cook, Administrator  
Raintree Convalescent Hospital  
5265 E. Huntington Avenue  
Fresno, CA 93727

RAINTREE CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1245377068  
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$7,268, which resulted from Medi-Cal overpayments

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

Brett Cook  
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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.

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch  
Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:  
1245377068

OSHPD Facility No.:  
206100780

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	\$ 1,090,704	\$ 61.86
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 523,326	\$ 29.68
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 341,045	\$ 19.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 116,576	\$ 6.61
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 8,723	\$ 0.49
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,851	\$ 0.84
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 15,656	\$ 0.89
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 259,012	\$ 14.69
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 272,336	\$ 15.44
11	Cost of Routine Service/Audited Total Costs	\$ 2,641,646	\$ 2,642,230.14	\$ 149.85
12	Total Patient Days (Adj )	17,633	17,633	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 149.81	\$ 149.85	
14	Overpayments (Adj 12)		\$ (7,268)	
15	Medi-Cal Days (Adj 10)	17,078	17,065	
16	Medi-Cal Managed Care Days (Adj 11)		195	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	

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

**Provider Name:**  
RAINTREE CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1245377068

**OSHPD Facility No.:**  
206100780

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:  
1245377068

OSHPD Facility No.:  
206100780

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 36,964	\$ 36,964		
160	Activities	59,341		\$ 59,341	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	24,706	0	0	24,706
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	994,399	36,964	59,341	1,090,704
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
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,115,410</b>	<b>\$ 36,964</b>	<b>\$ 59,341</b>	<b>\$ 1,115,410</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 59,354	\$ 59,354										
010	Housekeeping	64,851	299	\$ 65,150									
060	Laundry and Linen	69,282	4,184	4,615	\$ 78,081								
065	Dietary	142,014	6,555	7,232	0	\$ 155,801							
155	Social Services	N/A	215	237	0	\$ 452							
160	Activities	N/A	187	206	0	0	\$ 393						
165	Administration	N/A	2,409	2,658	0	0	0	0	\$ 5,067	\$ 5,067			
166	Medical Records	112,001	560	618	0	0	0	0	113,179		\$ 113,179		
170	Inservice Education - Nursing	88,769	1,345	1,483	0	0	0	\$ 91,597					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		3,651	4,028	0	0	0	0	0	7,679	121	2,711	\$ 10,511
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		896	989	0	0	0	0	0	1,885	15	324	2,224
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	5	115	121
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		39,053	43,083	78,081	155,801	452	393	91,597	408,460	4,922	109,944	523,326 *
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 *
<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	4	85	89
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 536,271	\$ 59,354	\$ 65,150	\$ 78,081	\$ 155,801	\$ 452	\$ 393	\$ 91,597	\$ 418,024	\$ 5,067	\$ 113,179	\$ 536,271

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 102,777	\$ 102,777										
010	Housekeeping	16,300	517	\$ 16,817									
060	Laundry and Linen	7,928	7,244	1,191	\$ 16,364								
065	Dietary	143,068	11,351	1,867	0	\$ 156,286							
155	Social Services	56	372	61	0	0	\$ 489						
160	Activities	1,477	323	53	0	0	0	\$ 1,854					
165	Administration	N/A	4,172	686	0	0	0	0		\$ 4,858	\$ 4,858		
166	Medical Records	0	970	160	0	0	0	0		1,130		\$ 1,130	
170	Inservice Education - Nursing	1,279	2,328	383	0	0	0	0	\$ 3,990				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	6,322	1,040	0	0	0	0	0	7,362	116	27	\$ 7,506
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	1,552	255	0	0	0	0	0	1,808	14	3	1,825
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	2,049	0	0	0	0	0	0	0	2,049	5	1	2,055
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	77,501	67,623	11,121	16,364	156,286	489	1,854	3,990	335,228	4,719	1,097	341,045 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,510	0	0	0	0	0	0	0	1,510	4	1	1,514
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 353,945</b>	<b>\$ 102,777</b>	<b>\$ 16,817</b>	<b>\$ 16,364</b>	<b>\$ 156,286</b>	<b>\$ 489</b>	<b>\$ 1,854</b>	<b>\$ 3,990</b>	<b>\$ 347,957</b>	<b>\$ 4,858</b>	<b>\$ 1,130</b>	<b>\$ 353,945</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 126,499	93%							
	Property Tax (line 40)	9,466	7%	\$ 135,965						
005	Plant Operations and Maintenance			10,738	\$ 10,738					
010	Housekeeping			630	54	\$ 685				
060	Laundry and Linen			8,827	757	48	\$ 9,632			
065	Dietary			13,831	1,186	76	0	\$ 15,093		
155	Social Services			453	39	2	0	0	\$ 494	
160	Activities			394	34	2	0	0	0	\$ 430
165	Administration			5,083	436	28	0	0	0	0
166	Medical Records			1,182	101	6	0	0	0	0
170	Inservice Education - Nursing			2,837	243	16	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			7,704	661	42	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,891	162	10	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			82,395	7,065	453	9,632	15,093	494	430
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
<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			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 135,965</b>	<b>100%</b>	<b>\$ 135,965</b>	<b>\$ 10,738</b>	<b>\$ 685</b>	<b>\$ 9,632</b>	<b>\$ 15,093</b>	<b>\$ 494</b>	<b>\$ 430</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

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 93% Of Total	Property Tax 7% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 126,499	93%							
	Property Tax (line 40)	9,466	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,547	\$ 5,547				
166	Medical Records				1,290		\$ 1,290			
170	Inservice Education - Nursing			\$ 3,096						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	8,406	133	31	\$ 8,570	\$ 7,974	\$ 597
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	2,064	16	4	2,084	1,939	145
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	6	1	7	6	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			3,096	118,658	5,388	1,253	125,299	116,576	8,723 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	4	1	5	5	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 135,965	100%	\$ 3,096	\$ 129,128	\$ 5,547	\$ 1,290	\$ 135,965	\$ 126,499	\$ 9,466

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 48% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 46% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 4,436												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	275,914												
	Total Costs Allocable as Administration	280,350	48%											
167	CDPH Licensing Fees	15,288	3%											
168	Professional Liability Insurance	16,117	3%											
169	Quality Assurance Fees	266,634	46%											
174	Caregiver Training	0	0%											
	Total	578,389	100%						\$ 578,389					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 24,706	\$ 7,679	\$ 7,362	\$ 8,406	\$ 48,154	13,853	\$ 6,715	\$ 366	\$ 386	\$ 6,386	\$ -
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	1,885	1,808	2,064	5,757	1,656	803	44	46	763	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,049	0	2,049	589	286	16	16	272	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,090,704	408,460	335,228	118,658	1,953,050	561,856	272,336	14,851	15,656	259,012	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,510	0	1,510	434	211	11	12	200	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 578,389		\$ 1,115,410	\$ 418,024	\$ 347,957	\$ 129,128	\$ 2,010,520	\$ 578,389					
	Total Administrative Costs							\$ 578,389		\$ 280,350	\$ 15,288	\$ 16,117	\$ 266,634	\$ -
	Unit Cost Multiplier							0.28768134						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 118,247	\$ 5,988	\$ 6,837	\$ 131,071							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,719,980						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj 8)	Dietary (MEALS) 65 (Adj 9)	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)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	545									
010	Housekeeping	32	32								
060	Laundry and Linen	448	448	448							
065	Dietary	702	702	702							
155	Social Services	23	23	23							
160	Activities	20	20	20							
165	Administration	258	258	258							
166	Medical Records	60	60	60							
170	Inservice Education - Nursing	144	144	144							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	391	391	391						48,154	48,154
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	96	96	96						5,757	5,757
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									2,049	2,049
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	4,182	4,182	4,182	182,330	52,041	1,071,900	1,071,900	1,071,900	1,953,050	1,953,050
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
<b>NONREIMBURSABLE</b>											
139	Residential Care									0	0
140	Beauty and Barber									1,510	1,510
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>6,901</b>	<b>6,356</b>	<b>6,324</b>	<b>182,330</b>	<b>52,041</b>	<b>1,071,900</b>	<b>1,071,900</b>	<b>1,071,900</b>	<b>2,010,520</b>	<b>2,010,520</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 36,964	\$ 59,341			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.03448456	0.055360575			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 59,354	\$ 65,150	\$ 78,081	\$ 155,801	\$ 452	\$ 393	\$ 91,597	\$ 5,067	\$ 113,179
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		9.33826306	10.30199627	0.42823911	2.99382145	0.00042143	0.00036646	0.08545312	0.00252034	0.05629361
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 102,777	\$ 16,817	\$ 16,364	\$ 156,286	\$ 489	\$ 1,854	\$ 3,990	\$ 4,858	\$ 1,130
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		16.17007552	2.65930462	0.08974696	3.00313647	0.00045627	0.00172925	0.00372276	0.00241628	0.00056193
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 135,965	\$ 10,738	\$ 685	\$ 9,632	\$ 15,093	\$ 494	\$ 430	\$ 3,096	\$ 5,547	\$ 1,290
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	19.70221707	1.68938142	0.10824338	0.05282690	0.29001920	0.00046133	0.00040115	0.00288831	0.00275897	0.00064162

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

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	\$ 45,373	\$ 0	\$ 45,373	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,981	0	13,981	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	102,777	0	102,777	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 162,131	\$ 0	\$ 162,131	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 48,179	\$ 0	\$ 48,179	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,672	0	16,672	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,300	0	16,300	(Sch 4)
010		Housekeeping - Total	6300	\$ 81,151	\$ 0	\$ 81,151	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	120,000	4,879	124,879	(Sch 5)
040		Property Taxes	7300	0	9,466	9,466	(Sch 5)
045		Property Insurance	7400	4,436	0	4,436	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	1,620	0	1,620	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 369,338	\$ 14,345	\$ 383,683	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,118	\$ 0	\$ 51,118	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,164	0	18,164	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,049	(2,121)	7,928	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 79,331	\$ (2,121)	\$ 77,210	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 106,829	\$ 0	\$ 106,829	(Sch 3)
065	.20-.39	Fringe Benefits	6500	35,185	0	35,185	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	144,136	(1,068)	143,068	(Sch 4)
065		Dietary - Total	6500	\$ 286,150	\$ (1,068)	\$ 285,082	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 19,120	\$ 0	\$ 19,120	(Sch 2)
075	.20-.39	Fringe Benefits	8100	5,586	0	5,586	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,706	\$ 0	\$ 24,706	
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:  
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	0	0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	0	2,049	2,049	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 2,049	\$ 2,049	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

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		\$ 24,706	\$ 2,049	\$ 26,755	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 739,654	\$ 0	\$ 739,654	(Sch 2)
105	.20-.39	Fringe Benefits	6110	254,745	0	254,745	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	81,240	(3,739)	77,501	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,075,639	\$ (3,739)	\$ 1,071,900	
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:  
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,510	0	1,510 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,510	\$ 0	\$ 1,510
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,077,149	\$ (3,739)	\$ 1,073,410
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 26,051	\$ 0	\$ 26,051 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,913	0	10,913 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	56	0	56 (Sch 4)
155		Social Services - Total	6600	\$ 37,020	\$ 0	\$ 37,020

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
RAINTREE CONVALESCENT HOSPITAL

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

Provider NPI:  
1245377068

OSHPD Facility Number:  
206100780

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	\$ 42,951	\$ 0	\$ 42,951	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,390	0	16,390	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,477	0	1,477	(Sch 4)
160		Activities - Total	6700	\$ 60,818	\$ 0	\$ 60,818	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 228,098	\$ (71,239)	\$ 156,859	(Sch 6)
165	.20-.39	Fringe Benefits	6900	34,893	(5,614)	29,279	(Sch 6)
165	.49	Agency Staff	6900	0	2,115	2,115	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	99,242	(11,581)	87,661	(Sch 6)
165		Administration - Total	6900	\$ 362,233	\$ (86,319)	\$ 275,914	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 66,069	\$ 28,315	\$ 94,384	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,003	5,614	17,617	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 78,072	\$ 33,929	\$ 112,001	
167		CDPH Licensing Fees	6900	\$ 15,288	\$ 0	\$ 15,288	(Sch 6)
168		Professional Liability Insurance	6900	\$ 16,117	\$ 0	\$ 16,117	(Sch 6)
169		Quality Assurance Fees	6900	\$ 266,634	\$ 0	\$ 266,634	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 31,761	\$ 42,924	\$ 74,685	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,084	0	14,084	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,383	(104)	1,279	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 47,228	\$ 42,820	\$ 90,048	
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>		\$ 883,410	\$ (9,570)	\$ 873,840	
200		<b>Total</b>		\$ 2,720,084	\$ (104)	\$ 2,719,980	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 55,758	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	NPI	Adjustments	
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1245377068	11	
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>MEMORANDUM ADJUSTMENTS</b>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$55,758	\$55,758
2	10.5	040	4	8A-1	040	4	Property Taxes	\$0	\$9,466	\$9,466
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	228,098	(71,239)	156,859
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	34,893	(5,614)	29,279
	10.5	165	3	8A-1	165	3	Administration - Agency Staff	0	2,115	2,115
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	99,242	(11,581)	87,661
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	66,069	28,315	94,384
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	12,003	5,614	17,617
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	31,761	42,924	74,685

Provider Name							Fiscal Period	NPI	Adjustments		
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1245377068	11		
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
3	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$10,049	(\$2,121)	\$7,928	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	144,136	(1,068)	143,068	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	81,240	(1,690)	79,550 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	120,000	4,879	124,879	
							To reclassify equipment rental expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$79,550	(\$2,049)	\$77,501	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	2,049	2,049	
							To reclassify pharmaceutical consultation services to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1245377068	11		
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	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor To eliminate non allowable travel expense. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	\$1,383	(\$104)	\$1,279	

Provider Name							Fiscal Period			NPI		Adjustments
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1245377068		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>												
6	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	545	545		
	10.7	010	1, 2	7	010	N/A	Housekeeping	0	32	32		
	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen	0	448	448		
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	702	702		
	10.7	075	1, 2, 3	7	075	N/A	Patient Supplies	0	391	391		
	10.7	085	1, 2, 3	7	085	N/A	Pharmacy	0	96	96		
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	0	4,182	4,182		
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	23	23		
	10.7	160	1, 2, 3	7	160	N/A	Activities	0	20	20		
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	258	258		
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	0	60	60		
	10.7	170	1, 2, 3	7	170	N/A	Inservice Education - Nursing	0	144	144		
	10.7	175	1	7	N/A	N/A	Total Statistics - Capital	0	6,901	6,901		
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations	0	6,356	6,356		
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	0	6,324	6,324		
							To establish the correct square footage to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306					
7	10.7	105		7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	182,330	182,330		
	10.7	175		7	N/A	N/A	Total Statistics - Laundry	0	182,330	182,330		
							To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
8	10.7	105		7	105	N/A	Skilled Nursing Care (Patient Meals)	0	52,041	52,041		
	10.7	175		7	N/A	N/A	Total Statistics - Dietary	0	52,041	52,041		
							To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					

Provider Name							Fiscal Period	NPI	Adjustments	
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1245377068	11	
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 PATIENT DAYS</u></b>										
9	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/2012 through 12/31/2012 Payment Period: 01/01/2012 through 07/31/2013 Report Date: 08/15/2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	17,078	(13)	17,065
10	Not Reportec			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To adjust reported Medi-Cal Managed Care days to agree with the provider's census report. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	195	195

Provider Name							Fiscal Period		NPI		Adjustments		
RAINTREE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1245377068		11		
Report References							Explanation of Audit Adjustments						
Cost Report			Audit Report									As Reported	Increase (Decrease)
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No							
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>													
11	Not Reportec			1	14		Overpayments - Skilled Nursing Care To recover overpayments because the share of cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1				\$0	\$7,268	\$7,268