

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SELMA CONVALESCENT HOSPITAL  
SELMA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1134269533**

**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  
Auditors: Pawandeep Boparai/Brian Emo**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 23, 2014

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

SELMA CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1134269533  
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 \$6,842, 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.

Gary Williams  
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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:  
SELMA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134269533

OSHPD Facility No.:  
206100792

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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**SKILLED NURSING CARE**

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	744,332	\$	63.35
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	255,234	\$	21.72
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	258,665	\$	22.02
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	73,118	\$	6.22
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	7,197	\$	0.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	10,532	\$	0.90
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	21,762	\$	1.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	176,344	\$	15.01
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	144,338	\$	12.29
11	Cost of Routine Service/Audited Total Costs	\$	1,703,242	\$	1,691,521.79	\$	143.97
12	Total Patient Days (Adj )		11,749		11,749		
13	Cost Per Patient Day (Cost Divided by Days)	\$	144.97	\$	143.97		
14	Overpayments (Adjs 11-12)	\$	0	\$	(6,842)		
15	Medi-Cal Days (Adj 9)		10,583		10,314		
16	Medi-Cal Managed Care Days (Adj 10)				69		

**INTERMEDIATE CARE**

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

**MENTALLY DISORDERED CARE**

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

**DEVELOPMENTALLY DISABLED CARE**

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

**SUBACUTE CARE**

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

**SUBACUTE CARE - PEDIATRIC**

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

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

**Provider Name:**  
SELMA CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1134269533

**OSHPD Facility No.:**  
206100792

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:  
SELMA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134269533

OSHPD Facility No.:  
206100792

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	\$ 8,815	\$ 8,815		
160	Activities	51,545		\$ 51,545	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	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	683,972	8,815	51,545	744,332
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>\$ 744,332</b>	<b>\$ 8,815</b>	<b>\$ 51,545</b>	<b>\$ 744,332</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SELMA CONVALESCENT HOSPITAL

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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	\$ 32,676	\$ 32,676										
010	Housekeeping	70,944	99	\$ 71,043									
060	Laundry and Linen	38,017	5,603	12,219	\$ 55,840								
065	Dietary	91,023	7,202	15,705	0	\$ 113,930							
155	Social Services	N/A	272	593	0	0	\$ 865						
160	Activities	N/A	923	2,013	0	0	0	\$ 2,935					
165	Administration	N/A	3,374	7,359	0	0	0	0		\$ 10,733	\$ 10,733		
166	Medical Records	24,010	375	818	0	0	0	0		25,203		\$ 25,203	
170	Inservice Education - Nursing	0	408	889	0	0	0	0	\$ 1,297				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		198	431	0	0	0	0	0	629	14	33	\$ 676
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		173	377	0	0	0	0	0	550	12	29	592
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	47	111	158
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		14,049	30,638	55,840	113,930	865	2,935	1,297	219,555	10,656	25,022	255,234 *
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	3	7	10
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 256,670	\$ 32,676	\$ 71,043	\$ 55,840	\$ 113,930	\$ 865	\$ 2,935	\$ 1,297	\$ 220,735	\$ 10,733	\$ 25,203	\$ 256,670

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SELMA CONVALESCENT HOSPITAL

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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	\$ 82,724	\$ 82,724										
010	Housekeeping	10,714	250	\$ 10,964									
060	Laundry and Linen	15,600	14,185	1,886	\$ 31,671								
065	Dietary	96,192	18,232	2,424	0	\$ 116,848							
155	Social Services	780	688	92	0	0	\$ 1,560						
160	Activities	1,318	2,336	311	0	0	0	\$ 3,965					
165	Administration	N/A	8,543	1,136	0	0	0	0		\$ 9,678	\$ 9,678		
166	Medical Records	5,301	949	126	0	0	0	0		6,376		\$ 6,376	
170	Inservice Education - Nursing	140	1,033	137	0	0	0	0	\$ 1,310				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	501	67	0	0	0	0	0	567	13	8	\$ 588
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	438	58	0	0	0	0	0	496	11	7	515
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	5,673	0	0	0	0	0	0	0	5,673	43	28	5,744
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	47,074	35,568	4,729	31,671	116,848	1,560	3,965	1,310	242,725	9,609	6,331	258,665 *
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	360	0	0	0	0	0	0	0	360	3	2	364
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 265,876</b>	<b>\$ 82,724</b>	<b>\$ 10,964</b>	<b>\$ 31,671</b>	<b>\$ 116,848</b>	<b>\$ 1,560</b>	<b>\$ 3,965</b>	<b>\$ 1,310</b>	<b>\$ 249,821</b>	<b>\$ 9,678</b>	<b>\$ 6,376</b>	<b>\$ 265,876</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SELMA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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)	\$ 74,021	91%							
	Property Tax (line 40)	7,286	9%	\$ 81,307						
005	Plant Operations and Maintenance			18,621	\$ 18,621					
010	Housekeeping			190	56	\$ 246				
060	Laundry and Linen			10,749	3,193	42	\$ 13,985			
065	Dietary			13,816	4,104	54	0	\$ 17,975		
155	Social Services			522	155	2	0	0	\$ 679	
160	Activities			1,770	526	7	0	0	0	\$ 2,303
165	Administration			6,473	1,923	25	0	0	0	0
166	Medical Records			719	214	3	0	0	0	0
170	Inservice Education - Nursing			782	232	3	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			379	113	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			332	99	1	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			26,952	8,006	106	13,985	17,975	679	2,303
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>\$ 81,307</b>	<b>100%</b>	<b>\$ 81,307</b>	<b>\$ 18,621</b>	<b>\$ 246</b>	<b>\$ 13,985</b>	<b>\$ 17,975</b>	<b>\$ 679</b>	<b>\$ 2,303</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SELMA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 74,021	91%							
	Property Tax (line 40)	7,286	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,422	\$ 8,422				
166	Medical Records				936		\$ 936			
170	Inservice Education - Nursing			\$ 1,018						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	494	11	1	\$ 506	\$ 461	\$ 45
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	432	10	1	443	403	40
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	37	4	41	38	4
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			1,018	71,024	8,361	929	80,315	73,118	7,197*
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	2	0	3	2	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 81,307	100%	\$ 1,018	\$ 71,950	\$ 8,422	\$ 936	\$ 81,307	\$ 74,021	\$ 7,286

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SELMA CONVALESCENT HOSPITAL

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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. 41% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 50% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 4,577												
055	Interest - Other	305												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	140,496												
	Total Costs Allocable as Administration	145,378	41%											
167	CDPH Licensing Fees	10,608	3%											
168	Professional Liability Insurance	21,919	6%											
169	Quality Assurance Fees	177,614	50%											
174	Caregiver Training	0	0%											
	Total	355,519	100%						\$ 355,519					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 629	\$ 567	\$ 494	\$ 1,690	467	\$ 191	\$ 14	\$ 29	\$ 233	\$ -
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	550	496	432	1,479	408	167	12	25	204	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	5,673	0	5,673	1,567	641	47	97	783	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			744,332	219,555	242,725	71,024	1,277,636	352,977	144,338	10,532	21,762	176,344	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	360	0	360	99	41	3	6	50	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 355,519		\$ 744,332	\$ 220,735	\$ 249,821	\$ 71,950	\$ 1,286,838	\$ 355,519					
	Total Administrative Costs							\$ 355,519		\$ 145,378	\$ 10,608	\$ 21,919	\$ 177,614	\$ -
	Unit Cost Multiplier							0.27627341						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 35,935	\$ 16,055	\$ 9,357	\$ 61,347							
	<b>TOTAL FACILITY COSTS</b>							\$ 1,703,704						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SELMA CONVALESCENT HOSPITAL

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65 (Adj 8)	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	2,356									
010	Housekeeping	24	24								
060	Laundry and Linen	1,360	1,360	1,360							
065	Dietary	1,748	1,748	1,748							
155	Social Services	66	66	66							
160	Activities	224	224	224							
165	Administration	819	819	819							
166	Medical Records	91	91	91							
170	Inservice Education - Nursing	99	99	99							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	48	48	48						1,690	1,690
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	42	42	42						1,479	1,479
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									5,673	5,673
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	3,410	3,410	3,410	124,850	34,875	731,046	731,046	731,046	1,277,636	1,277,636
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									360	360
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	10,287	7,931	7,907	124,850	34,875	731,046	731,046	731,046	1,286,838	1,286,838
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 8,815 0.012058065	\$ 51,545 0.070508559			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 32,676 4.12003531	\$ 71,043 8.98480851	\$ 55,840 0.44725341	\$ 113,930 3.26681769	\$ 865 0.00118313	\$ 2,935 0.00401546	\$ 1,297 0.00177469	\$ 10,733 0.00834050	\$ 25,203 0.01958487
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 82,724 10.43046274	\$ 10,964 1.38666133	\$ 31,671 0.25367472	\$ 116,848 3.35048983	\$ 1,560 0.00213383	\$ 3,965 0.00542378	\$ 1,310 0.00179181	\$ 9,678 0.00752094	\$ 6,376 0.00495506
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 81,307 7.90385924	\$ 18,621 2.34793751	\$ 246 0.03111713	\$ 13,985 0.11201252	\$ 17,975 0.51539881	\$ 679 0.00092836	\$ 2,303 0.00315079	\$ 1,018 0.00139254	\$ 8,422 0.00654450	\$ 936 0.00072717

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SELMA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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	\$ 25,098	\$ 0	\$ 25,098	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,578	0	7,578	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	83,733	(1,009)	82,724	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 116,409	\$ (1,009)	\$ 115,400	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 55,743	\$ 0	\$ 55,743	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,201	0	15,201	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,714	0	10,714	(Sch 4)
010		Housekeeping - Total	6300	\$ 81,658	\$ 0	\$ 81,658	
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	7,138	0	7,138	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	60,000	6,883	66,883	(Sch 5)
040		Property Taxes	7300	7,286	0	7,286	(Sch 5)
045		Property Insurance	7400	4,577	0	4,577	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 305	\$ 0	\$ 305	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 277,373	\$ 5,874	\$ 283,247	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 30,632	\$ 0	\$ 30,632	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,385	0	7,385	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,373	(773)	15,600	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 54,390	\$ (773)	\$ 53,617	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 71,421	\$ 0	\$ 71,421	(Sch 3)
065	.20-.39	Fringe Benefits	6500	19,602	0	19,602	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	97,719	(1,527)	96,192	(Sch 4)
065		Dietary - Total	6500	\$ 188,742	\$ (1,527)	\$ 187,215	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SELMA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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	5,673	5,673	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 5,673	\$ 5,673	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SELMA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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		\$ 0	\$ 5,673	\$ 5,673	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 544,040	\$ 0	\$ 544,040	(Sch 2)
105	.20-.39	Fringe Benefits	6110	139,932	0	139,932	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	59,936	(12,862)	47,074	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 743,908	\$ (12,862)	\$ 731,046	
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:  
SELMA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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
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
						(Sch 2)
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	360	0	360
140		Beauty and Barber - Total	8900	\$ 360	\$ 0	\$ 360
						(Sch 2)
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
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 744,268	\$ (12,862)	\$ 731,406
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 6,757	\$ 0	\$ 6,757
155	.20-.39	Fringe Benefits	6600	2,058	0	2,058
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	780	0	780
155		Social Services - Total	6600	\$ 9,595	\$ 0	\$ 9,595
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SELMA CONVALESCENT HOSPITAL

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

Provider NPI:  
1134269533

OSHPD Facility Number:  
206100792

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	\$ 38,558	\$ 0	\$ 38,558	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,987	0	12,987	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,318	0	1,318	(Sch 4)
160		Activities - Total	6700	\$ 52,863	\$ 0	\$ 52,863	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 93,054	\$ (1,017)	\$ 92,037	(Sch 6)
165	.20-.39	Fringe Benefits	6900	15,547	502	16,049	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	27,942	4,468	32,410	(Sch 6)
165		Administration - Total	6900	\$ 136,543	\$ 3,953	\$ 140,496	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 19,420	\$ 1,017	\$ 20,437	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,075	(502)	3,573	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,154	(853)	5,301	(Sch 4)
166		Medical Records - Total	6900	\$ 29,649	\$ (338)	\$ 29,311	
167		CDPH Licensing Fees	6900	\$ 10,608	\$ 0	\$ 10,608	(Sch 6)
168		Professional Liability Insurance	6900	\$ 21,919	\$ 0	\$ 21,919	(Sch 6)
169		Quality Assurance Fees	6900	\$ 177,614	\$ 0	\$ 177,614	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 0	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	0	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	140	0	140	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 140	\$ 0	\$ 140	
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	
		<b>Subtotal 155 - 174</b>		\$ 438,931	\$ 3,615	\$ 442,546	
200		<b>Total</b>		\$ 1,703,704	\$ 0	\$ 1,703,704	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 33,928	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		NPI		Adjustments
SELMA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1134269533		12
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>MEMORANDUM ADJUSTMENTS</u></b>											
1	Not Reported			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	\$33,928	\$33,928	
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$93,054	(\$1,017)	\$92,037	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	15,547	502	16,049	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	27,942	853	28,795 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	19,420	1,017	20,437	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	4,075	(502)	3,573	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	6,154	(853)	5,301	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
SELMA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1134269533	12		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$83,733	(\$1,009)	\$82,724	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	16,373	(773)	15,600	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	97,719	(1,527)	96,192	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	59,936	(1,119)	58,817 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 28,795	(2,455)	26,340 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	60,000	6,883	66,883	
							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	* \$58,817	(\$6,070)	\$52,747 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 26,340	6,070	32,410	
							To reclassify medical director fees to the Administration cost center for proper cost determination. 42 CFR 413.20, 413.24 and 483.75(i)(2) CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511(c) and 52000(b)				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$52,747	(\$5,673)	\$47,074	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	5,673	5,673	
							To reclassify pharmaceutical consultation services to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				

Provider Name							Fiscal Period			NPI		Adjustments
SELMA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1134269533		12
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 STATISTICS</u></b>												
6	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	2,356	2,356		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	24	24		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	1,360	1,360		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,748	1,748		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	48	48		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	42	42		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	3,410	3,410		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	66	66		
	10.7	160	1,2,3	7	160	N/A	Activities	0	224	224		
	10.7	165	1,2,3	7	165	N/A	Administration	0	819	819		
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	91	91		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	99	99		
	10.7	175	1	7	N/A	N/A	Total Statistics - Capital	0	10,287	10,287		
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations	0	7,931	7,931		
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	0	7,907	7,907		
							To establish the correct square footage to properly allocate indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306					
7	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	124,850	124,850		
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry and Linen	0	124,850	124,850		
							To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306					
8	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	34,875	34,875		
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary	0	34,875	34,875		
							To reconcile reported statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306					

Provider Name							Fiscal Period	NPI	Adjustments	
SELMA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1134269533	12	
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 Date: 01/01/2012 through 12/31/2012 Payment Date: 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	10,583	(269)	10,314
10	Not Reported			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	69	69

Provider Name							Fiscal Period			NPI		Adjustments	
SELMA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1134269533		12	
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No							
<u>ADJUSTMENTS TO OTHER MATTERS</u>													
	Not Reportec			1	14		Overpayments - Skilled Nursing Care			\$0			
11							To recover Medi-Cal 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				\$6,086		
12							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1				<u>756</u> \$6,842	\$6,842	