

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER
CASTRO VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1922090091**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Pamela Yeung**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 18, 2012

Michelle Lewis
Accounting Supervisor
Foresight Management Services
56343 Via Serbelloni
Macomb, MI 48042

In the Matter of:

MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1922090091
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE/APPEAL NUMBER NF12-1210-1049B-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated June 27, 2012, from the informal hearing, the following revisions are made to the Medi-Cal audit report dated March 27, 2012.

SUMMARY OF REVISIONS

<u>SKILLED NURSING CARE</u>	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 4,982,912	\$ 254.48
Revision	<u>72,653</u>	<u>3.71</u>
Revised Cost and Cost Per Day	\$ <u>5,055,565</u>	\$ <u>258.19</u>
 <u>MEDI-CAL OVERPAYMENTS</u>		
Audited Amount Due State		\$ 13,481
Revision		<u>0</u>
Revised Amount Due State		\$ <u>13,481</u>

Enclosed are the revised schedules detailing the results of the recomputation. A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Michelle Lewis
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions in regarding this report, you may call the Audits Section-Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

cc: Evie Correa, Chief
Audit Review and Analysis Section
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Sacramento, CA 95814

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:

1922090091

OSHPD Facility No.:

206010881

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 2,418,139	\$ 2,418,139	\$ 123.49
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 646,875	\$ 646,875	\$ 33.04
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ 357,468	\$ 357,468	\$ 18.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 729,352	\$ 729,352	\$ 37.25
5	Property Taxes (Sch. 5, Ln. 105)	\$ 43,616	\$ 43,616	\$ 2.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ 13,677	\$ 13,677	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ 20,808	\$ 20,808	\$ 1.06
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 188,526	\$ 188,526	\$ 9.63
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 564,450	\$ 637,104	\$ 32.54
11	Cost of Routine Service/Audited Total Costs	\$ 4,982,912	\$ 5,055,565	\$ 258.19
12	Total Patient Days (Rev)	19,581	19,581	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 254.48	\$ 258.19	
14	Overpayments (Rev)	\$ (13,481)	\$ (13,481)	
15	Medi-Cal Days (Rev)	12,965	12,965	
16	Medi-Cal Managed Care Days (Rev)	0	0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Rev)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Rev)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Rev)	\$	\$ 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	

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:

1922090091

OSHPD Facility No.:

206010881

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
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. 42 + Ln. 43)	\$ 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	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Rev)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Rev)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Rev)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922090091

OSHPD Facility No.:
206010881

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 82,121	\$ 82,121		
160	Activities	80,276		\$ 80,276	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,255,742	82,121	80,276	2,418,139 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,418,139	\$ 82,121	\$ 80,276	\$ 2,418,139

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 66,514	\$ 66,514										
010	Housekeeping	178,532	-	\$ 178,532									
060	Laundry and Linen	46,105	1,678	4,503	\$ 52,286								
065	Dietary	279,501	4,011	10,767	0	\$ 294,279							
155	Social Services	N/A	763	2,047	0	0	\$ 2,810						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,654	7,123	0	0	0	0		\$ 9,777	\$ 9,777		
166	Medical Records	70,628	130	348	0	0	0	0		71,106		\$ 71,106	
170	Inservice Education - Nursing	47,761	0	0	0	0	0	0	\$ 47,761				
ANCILLARY SERVICES													
075	Patient Supplies		1,990	5,342	0	0	0	0	0	7,333	227	1,654	\$ 9,214
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,944	7,901	0	0	0	0	0	10,845	686	4,991	16,522
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,357	3,644	0	0	0	0	0	5,001	520	3,785	9,307
083	Speech Pathology		0	0	0	0	0	0	0	0	104	755	859
085	Pharmacy		320	860	0	0	0	0	0	1,180	257	1,866	3,303
090	Laboratory		0	0	0	0	0	0	0	0	37	268	305
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	22	158	180
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		50,049	134,339	52,286	294,279	2,810	0	47,761	581,524	7,900	57,451	646,875 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		618	1,658	0	0	0	0	0	2,276	24	176	2,476
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 689,041	\$ 66,514	\$ 178,532	\$ 52,286	\$ 294,279	\$ 2,810	\$ -	\$ 47,761	\$ 608,158	\$ 9,777	\$ 71,106	\$ 689,041

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 143,277	\$ 143,277										
010	Housekeeping	11,356	0	\$ 11,356									
060	Laundry and Linen	13,416	3,614	286	\$ 17,316								
065	Dietary	146,464	8,641	685	0	\$ 155,789							
155	Social Services	1,087	1,643	130	0	0	\$ 2,860						
160	Activities	9,379	0	0	0	0	0	\$ 9,379					
165	Administration	N/A	5,717	453	0	0	0	0		\$ 6,170	\$ 6,170		
166	Medical Records	0	279	22	0	0	0	0		301		\$ 301	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	79,756	4,287	340	0	0	0	0	0	84,383	144	7	\$ 84,534
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	299,374	6,341	503	0	0	0	0	0	306,217	433	21	306,672
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	243,815	2,924	232	0	0	0	0	0	246,971	328	16	247,315
083	Speech Pathology	53,841	0	0	0	0	0	0	0	53,841	66	3	53,910
085	Pharmacy	126,882	690	55	0	0	0	0	0	127,627	162	8	127,796
090	Laboratory	19,118	0	0	0	0	0	0	0	19,118	23	1	19,142
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,267	0	0	0	0	0	0	0	11,267	14	1	11,281
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	50,539	107,811	8,545	17,316	155,789	2,860	9,379	0	352,240	4,985	244	357,468 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	708	1,331	105	0	0	0	0	0	2,144	15	1	2,160
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,210,279	\$ 143,277	\$ 11,356	\$ 17,316	\$ 155,789	\$ 2,860	\$ 9,379	\$ -	\$ 1,203,808	\$ 6,170	\$ 301	\$ 1,210,279

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 825,738	94%							
	Property Tax (line 40)	49,380	6%	\$ 875,118						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			22,074	0	0	\$ 22,074			
065	Dietary			52,776	0	0	0	\$ 52,776		
155	Social Services			10,033	0	0	0	0	\$ 10,033	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			34,916	0	0	0	0	0	0
166	Medical Records			1,706	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			26,187	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			38,729	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			17,860	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			4,214	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			658,496	0	0	22,074	52,776	10,033	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			8,127	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 875,118	100%	\$ 875,118	\$ -	\$ -	\$ 22,074	\$ 52,776	\$ 10,033	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:

1922090091

OSHPD Facility Number:

206010881

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 825,738	94%							
	Property Tax (line 40)	49,380	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 34,916	\$ 34,916				
166	Medical Records				1,706		\$ 1,706			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	26,187	812	40	\$ 27,039	\$ 25,513	\$ 1,526
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	38,729	2,451	120	41,300	38,969	2,330
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	17,860	1,859	91	19,809	18,691	1,118
083	Speech Pathology			0	0	371	18	389	367	22
085	Pharmacy			0	4,214	916	45	5,175	4,883	292
090	Laboratory			0	0	132	6	138	130	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	78	4	81	77	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	743,379	28,211	1,378	772,968	729,352	43,616
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	8,127	86	4	8,218	7,754	464
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 875,118	100%	\$ -	\$ 838,496	\$ 34,916	\$ 1,706	\$ 875,118	\$ 825,738	\$ 49,380

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: MCCURE CONVALESCENT HOSPITAL AND REHAB CENTER
 Provider NPI: 1922090091

OSHPD Facility Number: 206010881

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 74% of Total	CDPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 20,573												
055	Interest - Other	29,668												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	738,282												
	Total Costs Allocable as Administration	788,523	74%											
167	CDPH Licensing Fees	16,928	2%											
168	Professional Liability Insurance	25,753	2%											
169	Quality Assurance Fees	233,333	22%											
174	Caregiver Training	0	0%											
	Total	1,064,537	100%						\$ 1,064,537					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 7,333	\$ 84,383	\$ 26,187	\$ 117,903	24,763	\$ 18,342	\$ 394	\$ 599	\$ 5,428	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	10,845	306,217	38,729	355,791	74,725	55,351	1,188	1,808	16,379	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,001	246,971	17,860	269,831	56,672	41,978	901	1,371	12,422	0
083	Speech Pathology			0	0	53,841	0	53,841	11,308	8,376	180	274	2,479	0
085	Pharmacy			0	1,180	127,627	4,214	133,021	27,938	20,694	444	676	6,124	0
090	Laboratory			0	0	19,118	0	19,118	4,015	2,974	64	97	880	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,267	0	11,267	2,366	1,753	38	57	519	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,418,139	581,524	352,240	743,379	4,095,282	860,115	637,104	13,677	20,808	188,526	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,276	2,144	8,127	12,547	2,635	1,952	42	64	578	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,064,537		\$ 2,418,139	\$ 608,158	\$ 1,203,808	\$ 838,496	\$ 5,068,601	\$ 1,064,537					
	Total Administrative Costs							\$ 1,064,537		\$ 788,523	\$ 16,928	\$ 25,753	\$ 233,333	\$ -
	Unit Cost Multiplier							0.21002580						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 80,883	\$ 6,471	\$ 36,622	\$ 123,976							
	TOTAL FACILITY COSTS							\$ 6,257,114						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER
 Provider NPI: 1922090091

OSHPD Facility Number:
 206010881

Fiscal Period:
 JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	220	220	220							
065	Dietary	526	526	526							
155	Social Services	100	100	100							
160	Activities										
165	Administration	348	348	348							
166	Medical Records	17	17	17							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	261	261	261						117,903	117,903
077	Specialized Support Surfaces									0	0
080	Physical Therapy	386	386	386						355,791	355,791
081	Respiratory Therapy									0	0
082	Occupational Therapy	178	178	178						269,831	269,831
083	Speech Pathology									53,841	53,841
085	Pharmacy	42	42	42						133,021	133,021
090	Laboratory									19,118	19,118
095	Home Health Services									0	0
100	Other Ancillary Services									11,267	11,267
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,563	6,563	6,563	192,810	57,843	2,306,281	2,306,281	2,306,281	4,095,282	4,095,282
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	81	81	81						12,547	12,547
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,722	8,722	8,722	192,810	57,843	2,306,281	2,306,281	2,306,281	5,068,601	5,068,601
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 82,121 0.035607543	\$ 80,276 0.034807554			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 66,514 7.62600321	\$ 178,532 20.46915845	\$ 52,286 0.27117855	\$ 294,279 5.08754828	\$ 2,810 0.00121820	\$ - 0.00000000	\$ 47,761 0.02070910	\$ 9,777 0.00192896	\$ 71,106 0.01402865
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 143,277 16.42708095	\$ 11,356 1.30199496	\$ 17,316 0.08981068	\$ 155,789 2.69331629	\$ 2,860 0.00124005	\$ 9,379 0.00406672	\$ - 0.00000000	\$ 6,170 0.00121724	\$ 301 0.00005946
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 875,118 100.33455629	\$ - 0.00000000	\$ - 0.00000000	\$ 22,074 0.11448370	\$ 52,776 0.91240041	\$ 10,033 0.00435049	\$ - 0.00000000	\$ - 0.00000000	\$ 34,916 0.00688877	\$ 1,706 0.00033652

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 45,219	\$ 0	\$ 45,219	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,295	0	21,295	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	143,277	0	143,277	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 209,791	\$ 0	\$ 209,791	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 122,960	\$ 0	\$ 122,960	(Sch 3)
010	.20-.39	Fringe Benefits	6300	55,572	0	55,572	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,356	0	11,356	(Sch 4)
010		Housekeeping - Total	6300	\$ 189,888	\$ 0	\$ 189,888	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,987	0	19,987	(Sch 5)
025		Depreciation: Equipment	7140	29,493	0	29,493	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,265	0	2,265	(Sch 5)
035		Leases and Rentals	7200	773,993	0	773,993	(Sch 5)
040		Property Taxes	7300	49,380	0	49,380	(Sch 5)
045		Property Insurance	7400	20,573	0	20,573	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 29,668	\$ 0	\$ 29,668	(Sch 6)
057		Subtotal 005 - 055		\$ 1,325,038	\$ 0	\$ 1,325,038	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 31,237	\$ 0	\$ 31,237	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,868	0	14,868	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,416	0	13,416	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 59,521	\$ 0	\$ 59,521	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 192,185	\$ 0	\$ 192,185	(Sch 3)
065	.20-.39	Fringe Benefits	6500	87,316	0	87,316	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	146,464	0	146,464	(Sch 4)
065		Dietary - Total	6500	\$ 425,965	\$ 0	\$ 425,965	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	79,756	0	79,756	(Sch 4)
075		Patient Supplies - Total	8100	\$ 79,756	\$ 0	\$ 79,756	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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	299,374	0	299,374	(Sch 4)
080		Physical Therapy - Total	8200	\$ 299,374	\$ 0	\$ 299,374	
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	243,815	0	243,815	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 243,815	\$ 0	\$ 243,815	
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	53,841	0	53,841	(Sch 4)
083		Speech Pathology - Total	8280	\$ 53,841	\$ 0	\$ 53,841	
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	126,882	0	126,882	(Sch 4)
085		Pharmacy - Total	8300	\$ 126,882	\$ 0	\$ 126,882	
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	19,118	0	19,118	(Sch 4)
090		Laboratory - Total	8400	\$ 19,118	\$ 0	\$ 19,118	
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	11,267	0	11,267	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,267	\$ 0	\$ 11,267	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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		\$ 834,053	\$ 0	\$ 834,053	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,538,448	\$ 0	\$ 1,538,448	(Sch 2)
105	.20-.39	Fringe Benefits	6110	692,346	0	692,346	(Sch 2)
105	.49	Agency Staff	6110	24,948	0	24,948	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	50,539	0	50,539	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,306,281	\$ 0	\$ 2,306,281	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	708	0	708 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 708	\$ 0	\$ 708
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,306,989	\$ 0	\$ 2,306,989
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 55,344	\$ 0	\$ 55,344 (Sch 2)
155	.20-.39	Fringe Benefits	6600	26,777	0	26,777 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,087	0	1,087 (Sch 4)
155		Social Services - Total	6600	\$ 83,208	\$ 0	\$ 83,208

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MCCLURE CONVALESCENT HOSPITAL AND REHAB CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922090091

OSHPD Facility Number:
206010881

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 55,362	\$ 0	\$ 55,362	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,914	0	24,914	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,379	0	9,379	(Sch 4)
160		Activities - Total	6700	\$ 89,655	\$ 0	\$ 89,655	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 241,885	\$ 0	\$ 241,885	(Sch 6)
165	.20-.39	Fringe Benefits	6900	83,633	0	83,633	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	322,843	89,921	412,764	(Sch 6)
165		Administration - Total	6900	\$ 648,361	\$ 89,921	\$ 738,282	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 48,477	\$ 0	\$ 48,477	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,151	0	22,151	(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	\$ 70,628	\$ 0	\$ 70,628	
167		CDPH Licensing Fees	6900	\$ 16,928	\$ 0	\$ 16,928	(Sch 6)
168		Professional Liability Insurance	6900	\$ 25,753	\$ 0	\$ 25,753	(Sch 6)
169		Quality Assurance Fees	6900	\$ 233,333	\$ 0	\$ 233,333	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 32,663	\$ 0	\$ 32,663	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,098	0	15,098	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 47,761	\$ 0	\$ 47,761	
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	
		Subtotal 155 - 174		\$ 1,215,627	\$ 89,921	\$ 1,305,548	
200		Total		\$ 6,167,193	\$ 89,921	\$ 6,257,114	

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MCCLURE CONVALESCENT HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1922090091		1
Report References							Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
Audit Report			Revised Report							
Rev. No.	Sch.	Line	Col.	Sch.	Line	Sub No.				
<u>REVISION TO AUDITED COSTS</u>										
1	8	165		8A-1	165	4	Administration - Other - Nonlabor To revise home office cost adjustment to agree with amended home office audit report, in accordance with Report of Findings dated June 27, 2011 from the informal appeal, Case No. NF12-1210-1048B-CM Issue No. 1.	\$322,843	\$89,921	\$412,764

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$89,921	89,921	0	0	0	0	0	0
			(To Sch 8)							

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