REPORT
ON THE
RATE SETTING AUDIT

BURLINGTON CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1407934946

FISCAL PERIOD ENDED
JUNE 30, 2010

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

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditor: Erica Nguyen

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 27, 2012

Randy Adler
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

BURLINGTON CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1407934946
FISCAL PERIOD ENDED JUNE 30, 2010

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

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

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

Financial Audits/Burbank/A & I, MS 2101, 1405 North San Fernando Boulevard, Room 203, Burbank, CA 91504
Telephone (818) 295-2620 FAX: (818) 563-3324
Internet Address: www.dhcs.ca.gov

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

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

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility No.:
206190118

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 2,963,611	$ 69.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 639,281	$ 15.08
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 619,894	$ 14.63
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 42,577	$ 1.00
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 22,891	$ 0.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 30,550	$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 103,622	$ 2.45
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 399,296	$ 9.42
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 565,969	$ 13.35
11	Cost of Routine Service/Audited Total Costs	$ 5,571,411	$ 5,387,692	$ 127.13
12	Total Patient Days (Adj)	42,381	42,381	
13	Cost Per Patient Day (Cost Divided by Days)	$ 131.46	$ 127.13	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj 10)	34,152	33,538	
16	Medi-Cal Managed Care Days (Adj 11)		1,412	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$ 0	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$ 0	$ 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 AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility No.:
206190118

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED 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	$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$ 0	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$ 0	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility No.:
206190118

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 63,547	$ 63,547			
160	Activities	107,138		$ 107,138		
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	235,461	0	0	235,461	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	180,728	0	0	180,728	
083	Speech Pathology	44,822	0	0	44,822	
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	2,792,926	63,547	107,138	2,963,611	*
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	$ 3,424,622	$ 63,547	$ 107,138	$ 3,424,622	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: BURLINGTON CONVALESCENT HOSPITAL
Provider NPI: 1407934946
OSHPD Facility Number: 206190118
Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 64,661	$ 64,661											
010	Housekeeping	98,058	2,866	$ 100,924										
060	Laundry and Linen	90,506	4,740	7,742	$ 102,988									
065	Dietary	306,572	5,682	9,280	0	$ 321,534								
155	Social Services	N/A	666	1,088	0	0	$ 1,754							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	5,944	9,708	0	0	0	0		$ 15,651	$ 15,651			
166	Medical Records	40,830	0	0	0	0	0	0		40,830		$ 40,830		
170	Inservice Education - Nursing	59,592	0	0	0	0	0	0	$ 59,592					
	ANCILLARY SERVICES													
075	Patient Supplies		1,534	2,506	0	0	0	0	0	4,040	138	359	$ 4,537	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	9	22	31	
080	Physical Therapy		2,255	3,683	0	0	0	0	0	5,939	811	2,117	8,867	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		505	825	0	0	0	0	0	1,330	591	1,541	3,462	
083	Speech Pathology		0	0	0	0	0	0	0	0	143	373	517	
085	Pharmacy		0	0	0	0	0	0	0	0	418	1,090	1,509	
090	Laboratory		0	0	0	0	0	0	0	0	43	113	156	
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	41	108	149	
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		39,848	65,080	102,988	321,534	1,754	0	59,592	590,796	13,436	35,050	639,281	*
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		620	1,013	0	0	0	0	0	1,633	21	56	1,710	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 660,219	$ 64,661	$ 100,924	$ 102,988	$ 321,534	$ 1,754	$ -	$ 59,592	$ 603,738	$ 15,651	$ 40,830	$ 660,219	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: BURLINGTON CONVALESCENT HOSPITAL
Provider NPI: 1407934946
OSHPD Facility Number: 206190118
Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 240,690	$ 240,690											
010	Housekeeping	33,947	10,669	$ 44,616										
060	Laundry and Linen	26,289	17,645	3,423	$ 47,357									
065	Dietary	214,300	21,150	4,102	0	$ 239,553								
155	Social Services	0	2,479	481	0	0	$ 2,960							
160	Activities	6,115	0	0	0	0	0	$ 6,115						
165	Administration	N/A	22,125	4,291	0	0	0	0		$ 26,416	$ 26,416			
166	Medical Records	5,317	0	0	0	0	0	0		5,317		$ 5,317		
170	Inservice Education - Nursing	150	0	0	0	0	0	0	$ 150					
	ANCILLARY SERVICES													
075	Patient Supplies	30,477	5,711	1,108	0	0	0	0	0	37,295	232	47	$ 37,575	
077	Specialized Support Surfaces	2,662	0	0	0	0	0	0	0	2,662	14	3	2,679	
080	Physical Therapy	0	8,395	1,628	0	0	0	0	0	10,024	1,370	276	11,669	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	1,881	365	0	0	0	0	0	2,246	997	201	3,443	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	242	49	290	
085	Pharmacy	130,877	0	0	0	0	0	0	0	130,877	706	142	131,725	
090	Laboratory	13,575	0	0	0	0	0	0	0	13,575	73	15	13,663	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	12,964	0	0	0	0	0	0	0	12,964	70	14	13,048	
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	119,422	148,326	28,770	47,357	239,553	2,960	6,115	150	592,653	22,677	4,564	619,894	*
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	1,616	2,308	448	0	0	0	0	0	4,372	36	7	4,416	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 838,401	$ 240,690	$ 44,616	$ 47,357	$ 239,553	$ 2,960	$ 6,115	$ 150	$ 806,668	$ 26,416	$ 5,317	$ 838,401	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 46,951	65%							
	Property Tax (line 40)	25,242	35%	$ 72,193						
005	Plant Operations and Maintenance			4,120	$ 4,120					
010	Housekeeping			3,018	183	$ 3,200				
060	Laundry and Linen			4,991	302	245	$ 5,538			
065	Dietary			5,982	362	294	0	$ 6,638		
155	Social Services			701	42	34	0	0	$ 778	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			6,257	379	308	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,615	98	79	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,374	144	117	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			532	32	26	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	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			41,950	2,539	2,064	5,538	6,638	778	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			653	40	32	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 72,193	100%	$ 72,193	$ 4,120	$ 3,200	$ 5,538	$ 6,638	$ 778	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

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 65% Of Total	Property Tax 35% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 46,951	65%								
	Property Tax (line 40)	25,242	35%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 6,944	$ 6,944					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,792	61	0	$ 1,853	$ 1,205	$ 648	
077	Specialized Support Surfaces			0	0	4	0	4	2	1	
080	Physical Therapy			0	2,635	360	0	2,995	1,948	1,047	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	590	262	0	852	554	298	
083	Speech Pathology			0	0	64	0	64	41	22	
085	Pharmacy			0	0	185	0	185	121	65	
090	Laboratory			0	0	19	0	19	13	7	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	18	0	18	12	6	
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	59,507	5,961	0	65,468	42,577	22,891	*
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	724	10	0	734	477	257	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 72,193	100%	$ -	$ 65,249	$ 6,944	$ -	$ 72,193	$ 46,951	$ 25,242	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: BURLINGTON CONVALESCENT HOSPITAL
Provider NPI: 1407934946
OSHPD Facility Number: 206190118
Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 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. 51% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 11,180												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	648,124												
	Total Costs Allocable as Administration	659,304	51%											
167	DPH Licensing Fees	35,588	3%											
168	Professional Liability Insurance	120,711	9%											
169	Quality Assurance Fees	465,144	36%											
174	Caregiver Training	0	0%											
	Total	1,280,747	100%						$ 1,280,747					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 4,040	$ 37,295	$ 1,792	$ 43,128	11,272	$ 5,803	$ 313	$ 1,062	$ 4,094	$ -
077	Specialized Support Surfaces			0	0	2,662	0	2,662	696	358	19	66	253	0
080	Physical Therapy			235,461	5,939	10,024	2,635	254,058	66,401	34,182	1,845	6,258	24,116	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			180,728	1,330	2,246	590	184,894	48,324	24,876	1,343	4,555	17,551	0
083	Speech Pathology			44,822	0	0	0	44,822	11,715	6,031	326	1,104	4,255	0
085	Pharmacy			0	0	130,877	0	130,877	34,206	17,609	950	3,224	12,423	0
090	Laboratory			0	0	13,575	0	13,575	3,548	1,826	99	334	1,289	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,964	0	12,964	3,388	1,744	94	319	1,231	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			2,963,611	590,796	592,653	59,507	4,206,567	1,099,438	565,969	30,550	103,622	399,296	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	1,633	4,372	724	6,729	1,759	905	49	166	639	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,280,747		$ 3,424,622	$ 603,738	$ 806,668	$ 65,249	$ 4,900,276	$ 1,280,747					
	Total Administrative Costs							$ 1,280,747		$ 659,304	$ 35,588	$ 120,711	$ 465,144	$ -
	Unit Cost Multiplier							0.26136221						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 56,481	$ 31,733	$ 6,944	$ 95,159						
	TOTAL FACILITY COSTS							$ 6,276,182						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: BURLINGTON CONVALESCENT HOSPITAL
Provider NPI: 1407934946
OSHPD Facility Number: 206190118
Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	852									
010	Housekeeping	624	624								
060	Laundry and Linen	1,032	1,032	1,032							
065	Dietary	1,237	1,237	1,237							
155	Social Services	145	145	145							
160	Activities										
165	Administration	1,294	1,294	1,294							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	334	334	334						43,128	43,128
077	Specialized Support Surfaces									2,662	2,662
080	Physical Therapy	491	491	491						254,058	254,058
081	Respiratory Therapy									0	0
082	Occupational Therapy	110	110	110						184,894	184,894
083	Speech Pathology									44,822	44,822
085	Pharmacy									130,877	130,877
090	Laboratory									13,575	13,575
095	Home Health Services									0	0
100	Other Ancillary Services									12,964	12,964
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,675	8,675	8,675	416,290	124,887	2,912,348	2,912,348	2,912,348	4,206,567	4,206,567
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	135	135	135						6,729	6,729
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,929	14,077	13,453	416,290	124,887	2,912,348	2,912,348	2,912,348	4,900,276	4,900,276
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 63,547	$ 107,138			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021819851	0.036787499			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 64,661	$ 100,924	$ 102,988	$ 321,534	$ 1,754	$ -	$ 59,592	$ 15,651	$ 40,830
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.59337927	7.50198979	0.24739586	2.57459921	0.00060220	0.00000000	0.02046184	0.00319399	0.00833218
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 240,690	$ 44,616	$ 47,357	$ 239,553	$ 2,960	$ 6,115	$ 150	$ 26,416	$ 5,317
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.09810329	3.31645109	0.11375921	1.91815644	0.00101640	0.00209968	0.00005151	0.00539081	0.00108504
	TOTAL CAPITAL COSTS - SCH. 5	$ 72,193	$ 4,120	$ 3,200	$ 5,538	$ 6,638	$ 778	$ -	$ -	$ 6,944	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	4.83575591	0.29268055	0.23787589	0.01330331	0.05315308	0.00026718	0.00000000	0.00000000	0.00141707	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

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	$ 135,450	$ (82,725)	$ 52,725	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,936	0	11,936	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	240,690	0	240,690	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 388,076	$ (82,725)	$ 305,351	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 79,957	$ 0	$ 79,957	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,101	0	18,101	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,947	0	33,947	(Sch 4)
010		Housekeeping - Total	6300	$ 132,005	$ 0	$ 132,005	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,043	0	1,043	(Sch 5)
025		Depreciation: Equipment	7140	10,799	0	10,799	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	26,737	(1,495)	25,242	(Sch 5)
045		Property Insurance	7400	11,180	0	11,180	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	47,423	(12,314)	35,109	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 617,263	$ (96,534)	$ 520,729	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 73,799	$ 0	$ 73,799	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,707	0	16,707	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,289	0	26,289	(Sch 4)
060		Laundry and Linen - Total	6400	$ 116,795	$ 0	$ 116,795	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 262,490	$ (12,509)	$ 249,981	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,591	0	56,591	(Sch 3)
065	.79	Agency Staff	6500	22,240	(22,240)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	192,060	22,240	214,300	(Sch 4)
065		Dietary - Total	6500	$ 533,381	$ (12,509)	$ 520,872	
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	30,477	0	30,477	(Sch 4)
075		Patient Supplies - Total	8100	$ 30,477	$ 0	$ 30,477	
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	2,662	0	2,662	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 2,662	$ 0	$ 2,662	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

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	235,461	0	235,461	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 235,461	$ 0	$ 235,461	
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	180,728	0	180,728	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 180,728	$ 0	$ 180,728	
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	44,822	0	44,822	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 44,822	$ 0	$ 44,822	
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	130,877	0	130,877	(Sch 4)
085		Pharmacy - Total	8300	$ 130,877	$ 0	$ 130,877	
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	13,575	0	13,575	(Sch 4)
090		Laboratory - Total	8400	$ 13,575	$ 0	$ 13,575	
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	12,964	0	12,964	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 12,964	$ 0	$ 12,964	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

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		$ 651,566	$ 0	$ 651,566	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,312,974	$ (35,600)	$ 2,277,374	(Sch 2)
105	.20-.39	Fringe Benefits	6110	515,552	0	515,552	(Sch 2)
105	.49	Agency Staff	6110	6,690	(6,690)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	116,716	2,706	119,422	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,951,932	$ (39,584)	$ 2,912,348	
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:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

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)
		Other Nonreimbursable					
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	1,616	0	1,616	(Sch 4)
140		Beauty and Barber - Total	8900	$ 1,616	$ 0	$ 1,616	
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		**Subtotal 105 - 145**		$ 2,953,548	$ (39,584)	$ 2,913,964	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 51,817	$ 0	$ 51,817	(Sch 2)
155	.20-.39	Fringe Benefits	6600	11,730	0	11,730	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 63,547	$ 0	$ 63,547	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BURLINGTON CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider NPI:
1407934946

OSHPD Facility Number:
206190118

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	$ 87,361	$ 0	$ 87,361	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,777	0	19,777	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,115	0	6,115	(Sch 4)
160		Activities - Total	6700	$ 113,253	$ 0	$ 113,253	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 298,045	$ (114,323)	$ 183,722	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,591	0	41,591	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	370,457	52,354	422,811	(Sch 6)
165		Administration - Total	6900	$ 710,093	$ (61,969)	$ 648,124	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 33,293	$ 0	$ 33,293	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,537	0	7,537	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,317	0	5,317	(Sch 4)
166		Medical Records - Total	6900	$ 46,147	$ 0	$ 46,147	
167		CDPH Licensing Fees	6900	$ 35,588	$ 0	$ 35,588	(Sch 6)
168		Professional Liability Insurance	6900	$ 120,711	$ 0	$ 120,711	(Sch 6)
169		Quality Assurance Fees	6900	$ 465,144	$ 0	$ 465,144	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 48,592	$ 0	$ 48,592	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,000	0	11,000	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	150	0	150	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 59,742	$ 0	$ 59,742	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,614,225	$ (61,969)	$ 1,552,256	
200		**Total**		**$ 6,486,778**	**$ (210,596)**	**$ 6,276,182**	

Provider Name: BURLINGTON CONVALESCENT HOSPITAL

Provider NPI: 1407934946

OSHPD Facility Number: 206190118

Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
005	1	Plant Operations and Maintenance - Salaries and Wages	(82,725)								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	(1,495)			(1,495)					
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	(12,314)				(12,314)				
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	(12,509)								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	(22,240)		(22,240)						
065	4	Dietary - Other - Nonlabor	22,240		22,240						
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: BURLINGTON CONVALESCENT HOSPITAL

Provider NPI: 1407934946

OSHPD Facility Number: 206190118

Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	(35,600)								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	(6,690)	(6,690)							
105	4	Skilled Nursing Care - Other - Nonlabor	2,706	6,690						(2,848)	(1,136)
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: BURLINGTON CONVALESCENT HOSPITAL

Provider NPI: 1407934946

OSHPD Facility Number: 206190118

Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	(114,323)								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	52,354			1,495		(279)	(855)		
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: BURLINGTON CONVALESCENT HOSPITAL

Provider NPI: 1407934946

OSHPD Facility Number: 206190118

Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($210,596)	0	0	0	(12,314)	(279)	(855)	(2,848)	(1,136)
			(To Sch 8)								

Provider Name: BURLINGTON CONVALESCENT HOSPITAL

Provider NPI: 1407934946

OSHPD Facility Number: 206190118

Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	(82,725)								
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest - Property, Plant, and Equipment									
055	4	Interest - Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages	(12,509)								
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									

Provider Name: BURLINGTON CONVALESCENT HOSPITAL

Provider NPI: 1407934946

OSHPD Facility Number: 206190118

Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Care Ancillary Services - Salaries and Wages									
101	2	Subacute Care Ancillary Services - Fringe Benefits									
101	3	Subacute Care Ancillary Services - Agency Staff									
101	4	Subacute Care Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits									
102	3	Subacute Pediatric Ancillary Services - Agency Staff									
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages	(35,600)								
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care - Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered Care - Salaries and Wages									
115	2	Mentally Disordered Care - Fringe Benefits									
115	3	Mentally Disordered Care - Agency Staff									
115	4	Mentally Disordered Care - Other - Nonlabor									
120	1	Developmentally Disabled Care - Salaries and Wages									
120	2	Developmentally Disabled Care - Fringe Benefits									
120	3	Developmentally Disabled Care - Agency Staff									
120	4	Developmentally Disabled Care - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatric - Salaries and Wages									
126	2	Subacute Care - Pediatric - Fringe Benefits									
126	3	Subacute Care - Pediatric - Agency Staff									
126	4	Subacute Care - Pediatric - Other - Nonlabor									

Provider Name: BURLINGTON CONVALESCENT HOSPITAL

Provider NPI: 1407934946

OSHPD Facility Number: 206190118

Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages									
128	2	Transitional Inpatient Care - Fringe Benefits									
128	3	Transitional Inpatient Care - Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care - Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber - Salaries and Wages									
140	2	Beauty and Barber - Fringe Benefits									
140	3	Beauty and Barber - Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages	(114,323)								
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor	51,993								
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									
167	4	CDPH Licensing Fees									
168	4	Professional Liability Insurance									
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									

Provider Name: BURLINGTON CONVALESCENT HOSPITAL

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OSHPD Facility Number: 206190118

Fiscal Period: JULY 1, 2009 THROUGH JUNE 30, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(193,164)	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
BURLINGTON CONVALESCENT HOSPITAL	JULY 1, 2009 THROUGH JUNE 30, 2010	1407934946	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
1	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	$6,690	($6,690)	$0
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	116,716	6,690	123,406 *
							To reclassify pharmacy consultant costs to the appropriate cost cente for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52502			
2	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	$22,240	($22,240)	$0
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	192,060	22,240	214,300
							To reclassify dietary consultant costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Section 52502			
3	10.5	040	4	8A-1	040	4	Property Taxes	$26,737	($1,495)	$25,242
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	370,457	1,495	371,952 *
							To reclassify business taxes to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BURLINGTON CONVALESCENT HOSPITAL	JULY 1, 2009 THROUGH JUNE 30, 2010	1407934946	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
4	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	$47,423	($12,314)	$35,109
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$371,952		
5							To eliminate consultant fees in connection with fair hearings against or involving the Department of Health Care Services. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Sections 14126.023(a)(3)(B) and 14126.023(a)(3)(C)		($279)	
6							To eliminate copier expenses related to intercompany transactions with Longwood Management Corporation since the expenses were claimed on the home office cost report. 42 CFR 413.17 / CMS Pub. 15-1, Sections 1000, 1005, and 2150.2		(855) ($1,134)	$370,818 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	$123,406		
7							To eliminate oxygen expense not included in the rate. CCR, Title 22, Section 51511(c)		($2,848)	
8							To eliminate duplicate Twin Med expenses. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(1,136) ($3,984)	$119,422

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BURLINGTON CONVALESCENT HOSPITAL	JULY 1, 2009 THROUGH JUNE 30, 2010	1407934946	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
9	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		$135,450	($82,725)	$52,725
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		262,490	(12,509)	249,981
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		2,312,974	(35,600)	2,277,374
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		298,045	(114,323)	183,722
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	370,818	51,993	422,811
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 28, 2010 and February 28, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304 State Plan Amendment, Section V.C.3				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BURLINGTON CONVALESCENT HOSPITAL	JULY 1, 2009 THROUGH JUNE 30, 2010	1407934946	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
10	4.1	5	2	1	15	N/A	Medi-Cal Skilled Nursing Care Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2009 through June 30, 2010 Payment Period: July 1, 2009 through July 13, 2011 Report Date: July 13, 2011 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	34,152	(614)	33,538
11	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	0	1,412	1,412