REPORT
ON THE
RATE SETTING AUDIT

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

FISCAL PERIOD ENDED
APRIL 30, 2010

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

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Jeff Mai

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 11, 2012

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

IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1013045475
FISCAL PERIOD ENDED APRIL 30, 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 Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

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

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

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

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

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

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

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

Original Signed By

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

Certified

cc: William A. Fretwell, President
Hospital Management Services, Inc.
211 East Imperial Hwy, Suite 102
Fullerton, CA 92835

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility No.:
206190403

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 1,148,313	$ 71.48
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 368,661	$ 22.95
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 214,205	$ 13.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 6,675	$ 0.42
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 13,079	$ 0.81
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 14,792	$ 0.92
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 69,102	$ 4.30
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 169,772	$ 10.57
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 369,440	$ 23.00
11	Cost of Routine Service/Audited Total Costs	$ 2,383,479	$ 2,374,040	$ 147.79
12	Total Patient Days (Adj)	16,064	16,064	
13	Cost Per Patient Day (Cost Divided by Days)	$ 148.37	$ 147.79	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj 15)	15,671	15,686	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$ 0	$ 0	
	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:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility No.:
206190403

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	
	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:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility No.:
206190403

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	$ 22,132	$ 22,132			
160	Activities	53,213		$ 53,213		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	0	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,072,968	22,132	53,213	1,148,313	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,148,313	$ 22,132	$ 53,213	$ 1,148,313	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL
Provider NPI: 1013045475
OSHPD Facility Number: 206190403
Fiscal Period: MAY 1, 2009 THROUGH APRIL 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	$ 51,983	$ 51,983											
010	Housekeeping	78,194	229	$ 78,423										
060	Laundry and Linen	38,632	1,538	2,330	$ 42,500									
065	Dietary	164,423	5,500	8,335	0	$ 178,258								
155	Social Services	N/A	207	314	0	0	$ 521							
160	Activities	N/A	1,885	2,857	0	0	0	$ 4,742						
165	Administration	N/A	1,279	1,938	0	0	0	0		$ 3,217	$ 3,217			
166	Medical Records	23,659	52	78	0	0	0	0		23,789		$ 23,789		
170	Inservice Education - Nursing	12,200	100	151	0	0	0	0	$ 12,451					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	8	56	$ 64	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy		0	0	0	0	0	0	0	0	7	52	59	
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	6	44	49	
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		41,093	62,269	42,500	178,258	521	4,742	12,451	341,834	3,196	23,632	368,661	*
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		100	151	0	0	0	0	0	251	1	6	258	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 369,091	$ 51,983	$ 78,423	$ 42,500	$ 178,258	$ 521	$ 4,742	$ 12,451	$ 342,085	$ 3,217	$ 23,789	$ 369,091	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL
Provider NPI: 1013045475
OSHPD Facility Number: 206190403
Fiscal Period: MAY 1, 2009 THROUGH APRIL 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	$ 59,994	$ 59,994											
010	Housekeeping	12,161	264	$ 12,425										
060	Laundry and Linen	1,996	1,775	369	$ 4,140									
065	Dietary	83,045	6,348	1,321	0	$ 90,713								
155	Social Services	3,785	239	50	0	0	$ 4,074							
160	Activities	770	2,176	453	0	0	0	$ 3,398						
165	Administration	N/A	1,476	307	0	0	0	0		$ 1,783	$ 1,783			
166	Medical Records	4,894	60	12	0	0	0	0		4,966		$ 4,966		
170	Inservice Education - Nursing	1,204	115	24	0	0	0	0	$ 1,343					
	ANCILLARY SERVICES													
075	Patient Supplies	4,095	0	0	0	0	0	0	0	4,095	4	12	$ 4,111	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy	3,757	0	0	0	0	0	0	0	3,757	4	11	3,772	
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	3,167	0	0	0	0	0	0	0	3,167	3	9	3,179	
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	46,540	47,426	9,866	4,140	90,713	4,074	3,398	1,343	207,501	1,771	4,933	214,205	*
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	0	115	24	0	0	0	0	0	139	0	1	141	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 225,408	$ 59,994	$ 12,425	$ 4,140	$ 90,713	$ 4,074	$ 3,398	$ 1,343	$ 218,659	$ 1,783	$ 4,966	$ 225,408	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility Number:
206190403

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)	$ 6,689	34%							
	Property Tax (line 40)	13,107	66%	$ 19,796						
005	Plant Operations and Maintenance			289	$ 289					
010	Housekeeping			86	1	$ 87				
060	Laundry and Linen			577	9	3	$ 588			
065	Dietary			2,064	31	9	0	$ 2,104		
155	Social Services			78	1	0	0	0	$ 79	
160	Activities			707	10	3	0	0	0	$ 721
165	Administration			480	7	2	0	0	0	0
166	Medical Records			19	0	0	0	0	0	0
170	Inservice Education - Nursing			37	1	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			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			15,421	228	69	588	2,104	79	721
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			37	1	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 19,796	100%	$ 19,796	$ 289	$ 87	$ 588	$ 2,104	$ 79	$ 721

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility Number:
206190403

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 34% Of Total	Property Tax 66% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 6,689	34%								
	Property Tax (line 40)	13,107	66%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 489	$ 489					
166	Medical Records				20		$ 20				
170	Inservice Education - Nursing			$ 38							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	1	0	$ 1	$ 0	$ 1	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	0	0	0	0	0	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	0	0	0	0	0	
083	Speech Pathology			0	0	0	0	0	0	0	
085	Pharmacy			0	0	1	0	1	0	1	
090	Laboratory			0	0	0	0	0	0	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	1	0	1	0	1	
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			38	19,249	486	20	19,754	6,675	13,079	*
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	38	0	0	38	13	25	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 19,796	100%	$ 38	$ 19,287	$ 489	$ 20	$ 19,796	$ 6,689	$ 13,107	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL
Provider NPI: 1013045475
OSHPD Facility Number: 206190403
Fiscal Period: MAY 1, 2009 THROUGH APRIL 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. 59% of Total	CDPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 5,229												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	366,674												
	Total Costs Allocable as Administration	371,903	59%											
167	CDPH Licensing Fees	14,891	2%											
168	Professional Liability Insurance	69,563	11%											
169	Quality Assurance Fees	170,904	27%											
174	Caregiver Training	0	0%											
	Total	627,261	100%						$ 627,261					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 4,095	$ -	$ 4,095	1,486	$ 881	$ 35	$ 165	$ 405	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	3,757	0	3,757	1,364	808	32	151	372	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,167	0	3,167	1,149	681	27	127	313	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,148,313	341,834	207,501	19,249	1,716,896	623,106	369,440	14,792	69,102	169,772	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	251	139	38	428	155	92	4	17	42	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 627,261		$ 1,148,313	$ 342,085	$ 218,659	$ 19,287	$ 1,728,344	$ 627,261					
	Total Administrative Costs							$ 627,261		$ 371,903	$ 14,891	$ 69,563	$ 170,904	$ -
	Unit Cost Multiplier							0.36292611						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 27,006	$ 6,749	$ 509	$ 34,264						
	TOTAL FACILITY COSTS							$ 2,389,869						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL
Provider NPI: 1013045475
OSHPD Facility Number: 206190403
Fiscal Period: MAY 1, 2009 THROUGH APRIL 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 12)	(Adj 12)	(Adj 12)	(Adj 13)	(Adj 14)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	208									
010	Housekeeping	62	62								
060	Laundry and Linen	416	416	416							
065	Dietary	1,488	1,488	1,488	0						
155	Social Services	56	56	56	0	0					
160	Activities	510	510	510	0	0					
165	Administration	346	346	346	0	0					
166	Medical Records	14	14	14	0	0					
170	Inservice Education - Nursing	27	27	27	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	0	0	0	0	0	0	0	0	4,095	4,095
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	0	0	0	0	0	0	0	3,757	3,757
090	Laboratory	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	3,167	3,167
101	Subacute Care Ancillary Services	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
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,117	11,117	11,117	80,320	48,192	1,119,508	1,119,508	1,119,508	1,716,896	1,716,896
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	27	27	27	0	0	0	0	0	428	428
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	14,271	14,063	14,001	80,320	48,192	1,119,508	1,119,508	1,119,508	1,728,344	1,728,344
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 22,132	$ 53,213			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019769399	0.047532487			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 51,983	$ 78,423	$ 42,500	$ 178,258	$ 521	$ 4,742	$ 12,451	$ 3,217	$ 23,789
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.69643746	5.60125556	0.52913148	3.69891200	0.00046509	0.00423563	0.01112188	0.00186132	0.01376414
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 59,994	$ 12,425	$ 4,140	$ 90,713	$ 4,074	$ 3,398	$ 1,343	$ 1,783	$ 4,966
	UNIT COST MULTIPLIER (INDIRECT OTHER)		4.26608832	0.88747214	0.05154235	1.88233520	0.00363874	0.00303554	0.00119977	0.00103170	0.00287336
	TOTAL CAPITAL COSTS - SCH. 5	$ 19,796	$ 289	$ 87	$ 588	$ 2,104	$ 79	$ 721	$ 38	$ 489	$ 20
	UNIT COST MULTIPLIER (CAPITAL COSTS)	1.38714876	0.02051674	0.00623350	0.00732298	0.04365624	0.00007073	0.00064411	0.00003410	0.00028305	0.00001145

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility Number:
206190403

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 45,299	$ 0	$ 45,299	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,552	132	6,684	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	59,994	0	59,994	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 111,845	$ 132	$ 111,977	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 68,140	$ 0	$ 68,140	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,918	(864)	10,054	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,161	0	12,161	(Sch 4)
010		Housekeeping - Total	6300	$ 91,219	$ (864)	$ 90,355	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 1,581	$ 0	$ 1,581	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	5,108	0	5,108	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	13,282	(175)	13,107	(Sch 5)
045		Property Insurance	7400	5,229	0	5,229	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 228,264	$ (907)	$ 227,357	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 33,665	$ 0	$ 33,665	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,263	(296)	4,967	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	1,996	0	1,996	(Sch 4)
060		Laundry and Linen - Total	6400	$ 40,924	$ (296)	$ 40,628	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 143,282	$ 0	$ 143,282	(Sch 3)
065	.20-.39	Fringe Benefits	6500	21,577	(436)	21,141	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	83,045	0	83,045	(Sch 4)
065		Dietary - Total	6500	$ 247,904	$ (436)	$ 247,468	
070		Provision for Bad Debts	7700	$	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	4,095	0	4,095	(Sch 4)
075		Patient Supplies - Total	8100	$ 4,095	$ 0	$ 4,095	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility Number:
206190403

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 0	$ 0	$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 0	$ 0	$ 0	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	3,757	0	3,757	(Sch 4)
085		Pharmacy - Total	8300	$ 3,757	$ 0	$ 3,757	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	(Sch 4)
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	4,774	(1,607)	3,167	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 4,774	$ (1,607)	$ 3,167	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility Number:
206190403

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 12,626	$ (1,607)	$ 11,019	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 935,009	$ 0	$ 935,009	(Sch 2)
105	.20-.39	Fringe Benefits	6110	140,971	(3,012)	137,959	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	46,540	0	46,540	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,122,520	$ (3,012)	$ 1,119,508	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility Number:
206190403

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility Number:
206190403

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(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	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
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**		$ 1,122,520	$ (3,012)	$ 1,119,508	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 19,287	$ 0	$ 19,287	(Sch 2)
155	.20-.39	Fringe Benefits	6600	2,652	193	2,845	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,785	0	3,785	(Sch 4)
155		Social Services - Total	6600	$ 25,724	$ 193	$ 25,917	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2009 THROUGH APRIL 30, 2010

Provider NPI:
1013045475

OSHPD Facility Number:
206190403

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 46,371	$ 0	$ 46,371	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,184	(342)	6,842	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,160	(1,390)	770	(Sch 4)
160		Activities - Total	6700	$ 55,715	$ (1,732)	$ 53,983	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 260,533	$ (20,617)	$ 239,916	(Sch 6)
165	.20-.39	Fringe Benefits	6900	38,681	(3,282)	35,399	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	355,096	(263,737)	91,359	(Sch 6)
165		Administration - Total	6900	$ 654,310	$ (287,636)	$ 366,674	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 0	$ 20,617	$ 20,617	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	3,042	3,042	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	4,894	4,894	(Sch 4)
166		Medical Records - Total	6900	$ 0	$ 28,553	$ 28,553	
167		CDPH Licensing Fees	6900	$ 0	$ 14,891	$ 14,891	(Sch 6)
168		Professional Liability Insurance	6900	$ 0	$ 69,563	$ 69,563	(Sch 6)
169		Quality Assurance Fees	6900	$ 0	$ 170,904	$ 170,904	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 10,631	$ 0	$ 10,631	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,771	(202)	1,569	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,204	0	1,204	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 13,606	$ (202)	$ 13,404	
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		$ 749,355	$ (5,466)	$ 743,889	
200		**Total**		**$ 2,401,593**	**$ (11,724)**	**$ 2,389,869**	

Provider Name: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Provider NPI: 1013045475

OSHPD Facility Number: 206190403

Fiscal Period: MAY 1, 2009 THROUGH APRIL 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	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	132	279					(147)		
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	(864)	(643)					(221)		
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	(175)								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	(296)	(187)					(109)		
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	(436)	29					(465)		
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
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: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Provider NPI: 1013045475

OSHPD Facility Number: 206190403

Fiscal Period: MAY 1, 2009 THROUGH APRIL 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	(1,607)							(1,607)	
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	0								
105	2	Skilled Nursing Care - Fringe Benefits	(3,012)	21					(3,033)		
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
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: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Provider NPI: 1013045475

OSHPD Facility Number: 206190403

Fiscal Period: MAY 1, 2009 THROUGH APRIL 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	193	256					(63)		
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	(342)	(192)					(150)		
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	(1,390)							(1,390)	
165	1	Administration - Salaries and Wages	(20,617)					(20,617)			
165	2	Administration - Fringe Benefits	(3,282)	605				(3,109)	(778)		
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(263,737)		(170,904)	(14,891)	(69,563)	(4,894)	5,067	1,389	(320)
166	1	Medical Records - Salaries and Wages	20,617					20,617			
166	2	Medical Records - Fringe Benefits	3,042					3,109	(67)		
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	4,894					4,894			
167	4	CDPH Licensing Fees	14,891			14,891					
168	4	Professional Liability Insurance	69,563				69,563				
169	4	Quality Assurance Fees	170,904		170,904						
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	(202)	(168)					(34)		
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: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Provider NPI: 1013045475

OSHPD Facility Number: 206190403

Fiscal Period: MAY 1, 2009 THROUGH APRIL 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	($11,724)	0	0	0	0	0	0	(1,608)	(320)
			(To Sch 8)								

Provider Name: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Provider NPI: 1013045475

OSHPD Facility Number: 206190403

Fiscal Period: MAY 1, 2009 THROUGH APRIL 30, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
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			(175)						
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									
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: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Provider NPI: 1013045475

OSHPD Facility Number: 206190403

Fiscal Period: MAY 1, 2009 THROUGH APRIL 30, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	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									
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: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Provider NPI: 1013045475

OSHPD Facility Number: 206190403

Fiscal Period: MAY 1, 2009 THROUGH APRIL 30, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	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									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor	(7,578)	(2,043)							
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: IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL

Provider NPI: 1013045475

OSHPD Facility Number: 206190403

Fiscal Period: MAY 1, 2009 THROUGH APRIL 30, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	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	(7,578)	(2,043)	(175)	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL	MAY 1, 2009 THROUGH APRIL 30, 2010	1013045475	15

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	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		$10,918	($643)	$10,275 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		5,263	(187)	5,076 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		7,184	(192)	6,992 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		1,771	(168)	1,603 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		6,552	279	6,831 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		21,577	29	21,606 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		140,971	21	140,992 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		2,652	256	2,908 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		38,681	605	39,286 *
							To reclassify fringe benefits expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		$355,096	($170,904)	$184,192 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees		0	170,904	170,904
							To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$184,192	($14,891)	$169,301 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees		0	14,891	14,891
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$169,301	($69,563)	$99,738 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		0	69,563	69,563
							To reclassify professional liability insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL	MAY 1, 2009 THROUGH APRIL 30, 2010	1013045475	15

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				
5	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		$260,533	($20,617)	$239,916
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	39,286	(3,109)	36,177 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	99,738	(4,894)	94,844 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	20,617	20,617
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	3,109	3,109 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		0	4,894	4,894
							To reclassify the medical records service fees to the Medical Records cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Section 52000				
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	$6,831	($147)	$6,684
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	10,275	(221)	10,054
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	5,076	(109)	4,967
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	21,606	(465)	21,141
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	140,992	(3,033)	137,959
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	2,908	(63)	2,845
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	6,992	(150)	6,842
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	36,177	(778)	35,399
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	3,109	(67)	3,042
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	1,603	(34)	1,569
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	94,844	5,067	99,911 *
							To reclassify purchased services expense from various fringe benefits cost centers to administration cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL	MAY 1, 2009 THROUGH APRIL 30, 2010	1013045475	15

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			
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	$4,774	($1,607)	$3,167
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	2,160	(1,390)	770
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	99,911	1,389	101,300 *
							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$101,300		
8							To adjust CDPH Licensing fees to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		($320)	
9							To adjust the professional liability insurance to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(7,578)	
10							To eliminate public relation/charity costs not related to patient care. 42 CFR 413.5(c)(7), 413.9 and 413.80 CMS Pub. 15-1, Sections 508, 610 and 2102.3		(2,043) ($9,941)	$91,359
11	10.5	040	4	8A-1	040	4	Property Taxes	$13,282	($175)	$13,107
							To adjust the property tax expense to agree with the provider's paid property tax bills. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL	MAY 1, 2009 THROUGH APRIL 30, 2010	1013045475	15

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 STATISTICS			
12	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	208	208
	10.7	010	1, 2	7	010	N/A	Housekeeping	0	62	62
	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen	0	416	416
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	1,488	1,488
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	0	11,117	11,117
	10.7	140	1, 2, 3	7	140	N/A	Beauty and Barber	0	27	27
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	56	56
	10.7	160	1, 2, 3	7	160	N/A	Activities	0	510	510
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	346	346
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	0	14	14
	10.7	170	1, 2, 3	7	170	N/A	Inservice Education - Nursing	0	27	27
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	14,271	14,271
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	14,063	14,063
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	14,001	14,001
							To adjust square footage statistics to agree with the prior year's audit findings. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306			
13	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	80,320	80,320
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	80,320	80,320
							To adjust laundry pounds statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
14	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	48,192	48,192
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	48,192	48,192
							To adjust number of patient meals statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name	Fiscal Period	Provider NPI	Adjustments
IDLE ACRE SANITARIUM AND CONVALESCENT HOSPITAL	MAY 1, 2009 THROUGH APRIL 30, 2010	1013045475	15

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
							ADJUSTMENT TO REPORTED PATIENT DAYS			
15	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: May 1, 2009 through April 30, 2010 Payment Period: May 1, 2009 through July 10, 2011 Report Date: July 11, 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	15,671	15	15,686