

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**MT. RUBIDOUX CONVALESCENT HOSPITAL
RIVERSIDE, CALIFORNIA
PROVIDER NUMBER: ZZT05581I
NPI: 1023019700**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditors: Margarita Gamboa and Mary Anne Ruiz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 19, 2013

Terry E. Steege
Finance Director
Plott Management Corporation
800 East Fifth Street
Ontario, CA 91764

In the Matter of:

MT. RUBIDOUX CONVALESCENT HOSPITAL
PROVIDER NO. ZZT05581I
NATIONAL PROVIDER IDENTIFIER (NPI) 1023019700
FISCAL PERIOD ENDED DECEMBER 31, 2008
CASE/APPEAL NUMBER NF11-1208-083-MR

Pursuant to the Office of Administrative Hearings and Appeals' Final Decision signed on July 10, 2013, the following revisions are made to the Medi-Cal audit report dated June 16, 2010.

SUMMARY OF REVISIONS

	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 6,195,189	\$ 132.32
Revision	<u>81,308</u>	<u>1.74</u>
Revised Cost and Cost Per Day	\$ <u>6,276,497</u>	\$ <u>134.06</u>

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

cc: See next page

Terry E. Steege
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cc: Mark A. Johnson, Esq.
Hooper, Lundy & Bookman, PC
101 West Broadway, Suite 1200
San Diego, CA 92101-3890

Stephanie Oxley, Esq.
Department of Health Care Services
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P.O. Box 997413
Sacramento, CA 95899-7413

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:

MT. RUBIDOUX CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:

ZZT055811

Provider NPI:

1023019700

OSHPD Facility No.:

206331267

Line No.	PROGRAM DESCRIPTION	AS AUDITED	FORMAL AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 3,182,942	\$ 3,182,942	\$ 67.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 810,816	\$ 810,816	\$ 17.32
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ 914,386	\$ 914,386	\$ 19.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 13,056	\$ 13,056	\$ 0.28
5	Property Taxes (Sch. 5, Ln. 105)	\$ 29,689	\$ 29,689	\$ 0.63
6	Facility License Fees (Sch. 6, Ln. 105)	\$ 32,955	\$ 32,955	\$ 0.70
7	Liability Insurance (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 192,633	\$ 192,633	\$ 4.11
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 1,018,712	\$ 1,100,020	\$ 23.50
11	Cost of Routine Service/Audited Total Costs	\$ 6,195,189	\$ 6,276,497	\$ 134.06
12	Total Patient Days (Rev)	46,819	46,819	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 132.32	\$ 134.06	
14	Overpayments (Rev)	\$ 0	\$ 0	
INTERMEDIATE CARE				
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
16	Total Patient Days (Rev)	0	0	
17	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
18	Overpayments (Rev)	\$ 0	\$ 0	
MENTALLY DISORDERED				
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
20	Total Patient Days (Rev)	0	0	
21	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
22	Overpayments (Rev)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED				
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
24	Total Patient Days (Rev)	0	0	
25	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
26	Overpayments (Rev)	\$ 0	\$ 0	
ADULT SUBACUTE				
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ 0	\$ 0	\$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ 0	\$ 0	\$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ 0	\$ 0	\$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ 0	\$ 0	\$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ 0	\$ 0	\$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	\$ 0	\$ 0	\$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ 0	\$ 0	\$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	\$ 0	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	\$ 0	\$ 0	\$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ 0	\$ 0	\$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility No.:
206331267

Line No.	PROGRAM DESCRIPTION	AS AUDITED	FORMAL AS REVISED	REVISED COST PER PATIENT DAY
PEDIATRIC SUBACUTE				
41	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
42	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
43	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
44	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
45	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
46	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
47	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
48	Total Patient Days (Rev)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Overpayments (Rev)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Rev)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Rev)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility No.:
206331267

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
5.00	Plant Operations and Maintenance				
10.00	Housekeeping				
60.00	Laundry and Linen				
65.00	Dietary				
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 48,216	\$ 48,216		
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	121,929		\$ 121,929	
165.00	Administration				
165.00	Medical Records				
170.00	Inservice Education - Nursing				
ANCILLARY SERVICES					
75.00	Patient Supplies	2,897	0	0	\$ 2,897
77.00	Specialized Support Surfaces	N/A	0	0	0
80.00	Physical Therapy	23,242	0	0	23,242
81.00	Respiratory Therapy	0	0	0	0
82.00	Occupational Therapy	39,495	0	0	39,495
83.00	Speech Pathology	4,896	0	0	4,896
85.00	Pharmacy	71,862	0	0	71,862
90.00	Laboratory	4,599	0	0	4,599
95.00	Home Health Services	0	0	0	0
100.00	Other Ancillary Services	3,976	0	0	3,976
100.06	Subacute Ancillary Services	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105.00	Skilled Nursing Care	3,012,797	48,216	121,929	3,182,942 *
110.00	Intermediate Care	0	0	0	0 *
115.00	Mentally Disordered	0	0	0	0 *
120.00	Developmentally Disabled	0	0	0	0 *
125.00	Subacute Care	0	0	0	0 *
126.00	Subacute Care - Pediatrics	0	0	0	0 *
130.00	Hospice Inpatient Care	0	0	0	0 *
135.00	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0
140.00	Beauty and Barber	35,328	0	0	35,328
145.00	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,369,237	\$ 48,216	\$ 121,929	\$ 3,369,237

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 72,877	\$ 72,877										
10.00	Housekeeping	183,727	222	\$ 183,949									
60.00	Laundry and Linen	125,696	3,594	9,100	\$ 138,390								
65.00	Dietary	322,169	8,861	22,434	0	\$ 353,464							
155.00	Social Services	N/A	301	762	0	0	\$ 1,063						
160.00	Activities	N/A	2,486	6,295	0	0	0	\$ 8,781					
165.00	Administration	N/A	1,871	4,736	0	0	0	0		\$ 6,607	\$ 6,607		
165.00	Medical Records	46,392	650	1,645	0	0	0	0		48,687		\$ 48,687	
170.00	Inservice Education - Nursing	75,450	626	1,585	0	0	0	0	\$ 77,660				
ANCILLARY SERVICES													
75.00	Patient Supplies		205	520	0	0	0	0	0	725	6	45	\$ 776
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy		294	745	0	0	0	0	0	1,039	33	247	1,319
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy		390	987	0	0	0	0	0	1,377	56	410	1,843
83.00	Speech Pathology		85	216	0	0	0	0	0	302	7	54	363
85.00	Pharmacy		0	0	0	0	0	0	0	0	93	685	778
90.00	Laboratory		0	0	0	0	0	0	0	0	6	44	50
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services		82	208	0	0	0	0	0	290	6	45	341
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care		50,552	127,990	138,390	353,464	1,063	8,781	77,660	757,900	6,323	46,593	810,816 *
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0 *
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		233	589	0	0	0	0	0	821	48	357	1,227
145.00	Other Nonreimbursable		2,425	6,139	0	0	0	0	0	8,564	28	207	8,799
	TOTAL	\$ 826,311	\$ 72,877	\$ 183,949	\$ 138,390	\$ 353,464	\$ 1,063	\$ 8,781	\$ 77,660	\$ 771,017	\$ 6,607	\$ 48,687	\$ 826,311

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Provider Number:
ZZT055811

Provider Number:
1023019700

OSHPD Facility Number:
206331267

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 314,439	\$ 314,439										
10.00	Housekeeping	33,942	959	\$ 34,901									
60.00	Laundry and Linen	53,571	15,508	1,727	\$ 70,806								
65.00	Dietary	374,351	38,231	4,256	0	\$ 416,839							
155.00	Social Services	23	1,298	145	0	0	\$ 1,466						
160.00	Activities	5,107	10,727	1,194	0	0	0	\$ 17,029					
165.00	Administration	N/A	8,071	899	0	0	0	0		\$ 8,970	\$ 8,970		
165.00	Medical Records	0	2,804	312	0	0	0	0		3,116		\$ 3,116	
170.00	Inservice Education - Nursing	0	2,700	301	0	0	0	0	\$ 3,001				
ANCILLARY SERVICES													
75.00	Patient Supplies	0	885	99	0	0	0	0	0	984	8	3	\$ 995
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy	0	1,269	141	0	0	0	0	0	1,410	45	16	1,472
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy	0	1,682	187	0	0	0	0	0	1,869	76	26	1,971
83.00	Speech Pathology	0	369	41	0	0	0	0	0	410	10	3	423
85.00	Pharmacy	0	0	0	0	0	0	0	0	0	126	44	170
90.00	Laboratory	0	0	0	0	0	0	0	0	0	8	3	11
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services	0	354	39	0	0	0	0	0	394	8	3	405
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care	151,281	218,115	24,284	70,806	416,839	1,466	17,029	3,001	902,820	8,584	2,982	914,386
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		1,003	112	0	0	0	0	0	1,115	66	23	1,204
145.00	Other Nonreimbursable		10,462	1,165	0	0	0	0	0	11,626	38	13	11,678
	TOTAL	\$ 932,714	\$ 314,439	\$ 34,901	\$ 70,806	\$ 416,839	\$ 1,466	\$ 17,029	\$ 3,001	\$ 920,628	\$ 8,970	\$ 3,116	\$ 932,714

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 13,781	31%							
	Property Tax (line 40)	31,338	69%	\$ 45,119						
5.00	Plant Operations and Maintenance			261	\$ 261					
10.00	Housekeeping			137	1	\$ 138				
60.00	Laundry and Linen			2,212	13	7	\$ 2,232			
65.00	Dietary			5,454	32	17	0	\$ 5,503		
155.00	Social Services			185	1	1	0	0	\$ 187	
160.00	Activities			1,530	9	5	0	0	0	\$ 1,544
165.00	Administration			1,151	7	4	0	0	0	0
165.00	Medical Records			400	2	1	0	0	0	0
170.00	Inservice Education - Nursing			385	2	1	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			126	1	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			181	1	1	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			240	1	1	0	0	0	0
83.00	Speech Pathology			53	0	0	0	0	0	0
85.00	Pharmacy			0	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			51	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			31,116	181	96	2,232	5,503	187	1,544
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			143	1	0	0	0	0	0
145.00	Other Nonreimbursable			1,492	9	5	0	0	0	0
	TOTAL	\$ 45,119	100%	\$ 45,119	\$ 261	\$ 138	\$ 2,232	\$ 5,503	\$ 187	\$ 1,544

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 31% Of Total	Property Tax 69% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 13,781	31%							
	Property Tax (line 40)	31,338	69%							
5.00	Plant Operations and Maintenance									
10.00	Housekeeping									
60.00	Laundry and Linen									
65.00	Dietary									
155.00	Social Services									
160.00	Activities									
165.00	Administration				\$ 1,162	\$ 1,162				
165.00	Medical Records				404		\$ 404			
170.00	Inservice Education - Nursing			\$ 389						
ANCILLARY SERVICES										
75.00	Patient Supplies			0	127	1	0	\$ 129	\$ 39	\$ 90
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			0	183	6	2	191	58	132
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	242	10	3	255	78	177
83.00	Speech Pathology			0	53	1	0	55	17	38
85.00	Pharmacy			0	0	16	6	22	7	15
90.00	Laboratory			0	0	1	0	1	0	1
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	51	1	0	52	16	36
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105.00	Skilled Nursing Care			389	41,247	1,112	386	42,745	13,056	29,689
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			0	144	9	3	156	48	108
145.00	Other Nonreimbursable			0	1,506	5	2	1,512	462	1,050
	TOTAL	\$ 45,119	100%	\$ 389	\$ 43,554	\$ 1,162	\$ 404	\$ 45,119	\$ 13,781	\$ 31,338

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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. 83% of Total	Facility License Fees 2% of Total	Liability Insurance 0% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 15% of Total
	GENERAL SERVICES													
45.00	Property Insurance	\$ 54,243												
55.00	Interest-Other	0												
165.00	Administration (Salaries & Wages, Fringe Benefits, and Other - Nonlabor - excludes lines 165.03 - 165.10)	1,095,212												
	Total Costs Allocable as Administration	1,149,455	83%											
165.07	Facility License Fees	34,436	2%											
165.08	Liability Insurance	0	0%											
165.09	Caregiver Training	0	0%											
165.10	Quality Assurance Fees	201,290	15%											
	Total	1,385,181	100%						\$ 1,385,181					
	ANCILLARY SERVICES													
75.00	Patient Supplies			\$ 2,897	\$ 725	\$ 984	\$ 127	\$ 4,733	1,284	\$ 1,066	\$ 32	\$ -	\$ -	\$ 187
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy			23,242	1,039	1,410	183	25,874	7,021	5,826	175	0	0	1,020
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			39,495	1,377	1,869	242	42,983	11,664	9,679	290	0	0	1,695
83.00	Speech Pathology			4,896	302	410	53	5,661	1,536	1,275	38	0	0	223
85.00	Pharmacy			71,862	0	0	0	71,862	19,501	16,182	485	0	0	2,834
90.00	Laboratory			4,599	0	0	0	4,599	1,248	1,036	31	0	0	181
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			3,976	290	394	51	4,710	1,278	1,061	32	0	0	186
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105.00	Skilled Nursing Care			3,182,942	757,900	902,820	41,247	4,884,910	1,325,608	1,100,020	32,955	0	0	192,633
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			35,328	821	1,115	144	37,409	10,152	8,424	252	0	0	1,475
145.00	Other Nonreimbursable			0	8,564	11,626	1,506	21,696	5,888	4,886	146	0	0	856
	SUBTOTAL	\$ 1,385,181		\$ 3,369,237	\$ 771,017	\$ 920,628	\$ 43,554	\$ 5,104,437	\$ 1,385,181					
	Total Administrative Costs							\$ 1,385,181		\$ 1,149,455	\$ 34,436	\$ -	\$ -	\$ 201,290
	Unit Cost Multiplier							0.27136805						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 55,294	\$ 12,086	\$ 1,162	\$ 68,541							
	TOTAL FACILITY COSTS							\$ 6,558,158						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
5	Plant Operations and Maintenance	124									
10	Housekeeping	65	65								
60	Laundry and Linen	1,051	1,051	1,051							
65	Dietary	2,591	2,591	2,591							
155	Social Services	88	88	88							
160	Activities	727	727	727							
165	Administration	547	547	547							
165	Medical Records	190	190	190							
170	Inservice Education - Nursing	183	183	183							
	ANCILLARY SERVICES										
75	Patient Supplies	60	60	60						4,733	4,733
77	Specialized Support Surfaces									0	0
80	Physical Therapy	86	86	86						25,874	25,874
81	Respiratory Therapy									0	0
82	Occupational Therapy	114	114	114						42,983	42,983
83	Speech Pathology	25	25	25						5,661	5,661
85	Pharmacy									71,862	71,862
90	Laboratory									4,599	4,599
95	Home Health Services									0	0
100	Other Ancillary Services	24	24	24						4,710	4,710
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,782	14,782	14,782	93,638	137,667	3,164,078	3,164,078	3,164,078	4,884,910	4,884,910
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	68	68	68						37,409	37,409
145	Other Nonreimbursable	709	709	709						21,696	21,696
	TOTAL STATISTICS	21,434	21,310	21,245	93,638	137,667	3,164,078	3,164,078	3,164,078	5,104,437	5,104,437
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 48,216	\$ 121,929			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.015238562	0.038535396			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 72,877	\$ 183,949	\$ 138,390	\$ 353,464	\$ 1,063	\$ 8,781	\$ 77,660	\$ 6,607	\$ 48,687
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.41984984	8.65847448	1.47792903	2.56752844	0.00033593	0.00277520	0.02454438	0.00129433	0.00953815
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 314,439	\$ 34,901	\$ 70,806	\$ 416,839	\$ 1,466	\$ 17,029	\$ 3,001	\$ 8,970	\$ 3,116
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.75546692	1.64279150	0.75616277	3.02787805	0.00046334	0.00538183	0.00094842	0.00175727	0.00061039
	TOTAL CAPITAL COSTS - SCH. 5	\$ 45,119	\$ 261	\$ 138	\$ 2,232	\$ 5,503	\$ 187	\$ 1,544	\$ 389	\$ 1,162	\$ 404
	UNIT COST MULTIPLIER (CAPITAL COSTS)	2.10502006	0.01224883	0.00647788	0.02383709	0.03997057	0.00005907	0.00048797	0.00012283	0.00022758	0.00007905

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS			FORMAL AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
5.00		Plant Operations and Maintenance	6200	\$ 0	\$ 0	\$ 0	\$ 0	
5.01	.01-.19	Salaries and Wages	6200	57,902	0	57,902	0	57,902 (Sch 3)
5.02	.20-.39	Fringe Benefits	6200	14,975	0	14,975	0	14,975 (Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0 (Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	314,439	0	314,439	0	314,439 (Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	\$ 387,316	\$ 0	\$ 387,316	\$ 0	\$ 387,316
10.00		Housekeeping	6300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.01	.01-.19	Salaries and Wages	6300	141,767	0	141,767	0	141,767 (Sch 3)
10.02	.20-.39	Fringe Benefits	6300	41,960	0	41,960	0	41,960 (Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0 (Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	33,942	0	33,942	0	33,942 (Sch 4)
10.05		Housekeeping - Total	6300	\$ 217,669	\$ 0	\$ 217,669	\$ 0	\$ 217,669
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	\$ 12,838	\$ 0	\$ 12,838	\$ 0	\$ 12,838 (Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	0	0	0	0	0 (Sch 5)
25.00		Depreciation: Equipment	7140	0	0	0	0	0 (Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0	0	0	0	0 (Sch 5)
35.00		Leases and Rentals	7200	943	0	943	0	943 (Sch 5)
40.00		Property Taxes	7300	31,338	0	31,338	0	31,338 (Sch 5)
45.00		Property Insurance	7400	54,243	0	54,243	0	54,243 (Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0	0	0	0	0 (Sch 5)
55.00		Interest-Other	7600	0	0	0	0	0 (Sch 6)
57.00		Subtotal 005 - 055		\$ 704,347	\$ 0	\$ 704,347	\$ 0	\$ 704,347
60.00		Laundry and Linen	6400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
60.01	.01-.19	Salaries and Wages	6400	97,978	0	97,978	0	97,978 (Sch 3)
60.02	.20-.39	Fringe Benefits	6400	27,718	0	27,718	0	27,718 (Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0 (Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	53,571	0	53,571	0	53,571 (Sch 4)
60.05		Laundry and Linen - Total	6400	\$ 179,267	\$ 0	\$ 179,267	\$ 0	\$ 179,267
65.00		Dietary	6500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
65.01	.01-.19	Salaries and Wages	6500	251,355	0	251,355	0	251,355 (Sch 3)
65.02	.20-.39	Fringe Benefits	6500	70,814	0	70,814	0	70,814 (Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0 (Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	374,351	0	374,351	0	374,351 (Sch 4)
65.05		Dietary - Total	6500	\$ 696,520	\$ 0	\$ 696,520	\$ 0	\$ 696,520
70.00		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		Ancillary Services (Note 1)						
75.00		Patient Supplies	8100	\$ 2,897	\$ 0	\$ 2,897	\$ 0	\$ 2,897 (Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0 (Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0 (Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0 (Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0 (Sch 4)
75.05		Patient Supplies - Total	8100	\$ 2,897	\$ 0	\$ 2,897	\$ 0	\$ 2,897
77.00		Specialized Support Surfaces	8150	0	0	0	0	0 (Sch 4)
80.00		Physical Therapy	8200	\$ 23,242	\$ 0	\$ 23,242	\$ 0	\$ 23,242 (Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0 (Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0 (Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0 (Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0 (Sch 4)
80.05		Physical Therapy - Total	8200	\$ 23,242	\$ 0	\$ 23,242	\$ 0	\$ 23,242
81.00		Respiratory Therapy	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0 (Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0 (Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0 (Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0 (Sch 4)
81.05		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS			FORMAL AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
82.00		Occupational Therapy	8250	\$ 39,495	\$ 0	\$ 39,495	\$ 0	\$ 39,495 (Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0 (Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0 (Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0 (Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0 (Sch 4)
82.05		Occupational Therapy - Total	8250	\$ 39,495	\$ 0	\$ 39,495	\$ 0	\$ 39,495
83.00		Speech Pathology	8280	\$ 4,896	\$ 0	\$ 4,896	\$ 0	\$ 4,896 (Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0 (Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0 (Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0 (Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0 (Sch 4)
83.05		Speech Pathology - Total	8280	\$ 4,896	\$ 0	\$ 4,896	\$ 0	\$ 4,896
85.00		Pharmacy	8300	\$ 71,862	\$ 0	\$ 71,862	\$ 0	\$ 71,862 (Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0 (Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0 (Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0 (Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0 (Sch 4)
85.05		Pharmacy - Total	8300	\$ 71,862	\$ 0	\$ 71,862	\$ 0	\$ 71,862
90.00		Laboratory	8400	\$ 4,599	\$ 0	\$ 4,599	\$ 0	\$ 4,599 (Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0 (Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0 (Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0 (Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0 (Sch 4)
90.05		Laboratory - Total	8400	\$ 4,599	\$ 0	\$ 4,599	\$ 0	\$ 4,599
95.00		Home Health Services	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0 (Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0 (Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0 (Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0 (Sch 4)
95.05		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100.00		Other Ancillary Services	8900	\$ 3,976	\$ 0	\$ 3,976	\$ 0	\$ 3,976 (Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0 (Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0 (Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0 (Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0 (Sch 4)
100.05		Other Ancillary Services - Total	8900	\$ 3,976	\$ 0	\$ 3,976	\$ 0	\$ 3,976
100.06		Subacute Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0 (Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0 (Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0 (Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0 (Sch 4)
100.11		Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100.12		Subacute Pediatrics Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
101.00		Subtotal 075 - 100.12		\$ 150,967	\$ 0	\$ 150,967	\$ 0	\$ 150,967
		Routine Services						
105.00		Skilled Nursing Care	6110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
105.01	.01-.19	Salaries and Wages	6110	2,379,343	0	2,379,343	0	2,379,343 (Sch 2)
105.02	.20-.39	Fringe Benefits	6110	633,454	0	633,454	0	633,454 (Sch 2)
105.03	.49	Agency Staff	6110	0	0	0	0	0 (Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	151,281	0	151,281	0	151,281 (Sch 4)
105.05		Skilled Nursing Care - Total	6110	\$ 3,164,078	\$ 0	\$ 3,164,078	\$ 0	\$ 3,164,078
110.00		Intermediate Care	6120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
115.00		Mentally Disordered	6130	0	0	0	0	0 (Sch 2)
120.00		Developmentally Disabled	6140	0	0	0	0	0 (Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
MT. RUBIDOUX CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZT055811

Provider NPI:
1023019700

OSHPD Facility Number:
206331267

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS			FORMAL AS REVISED	
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)		
125.00		Subacute Care	6150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
126.00		Subacute Care - Pediatrics	6160	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
130.00		Hospice Inpatient Care	6180	0	0	0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0	0	0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
140.00		Beauty and Barber	8900	35,328	0	35,328	0	35,328	(Sch 2)
145.00		Other Nonreimbursable	9100	0	0	0	0	0	(Sch 2)
146.00		Subtotal 105 - 145		\$ 3,199,406	\$ 0	\$ 3,199,406	\$ 0	\$ 3,199,406	
155.00		Social Services	6600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
155.01	.01-.19	Salaries and Wages	6600	37,470	0	37,470	0	37,470	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	10,746	0	10,746	0	10,746	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	23	0	23	0	23	(Sch 4)
155.05		Social Services - Total	6600	\$ 48,239	\$ 0	\$ 48,239	\$ 0	\$ 48,239	
160.00		Activities	6700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
160.01	.01-.19	Salaries and Wages	6700	93,223	0	93,223	0	93,223	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	28,706	0	28,706	0	28,706	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	5,107	0	5,107	0	5,107	(Sch 4)
160.05		Activities - Total	6700	\$ 127,036	\$ 0	\$ 127,036	\$ 0	\$ 127,036	
165.00		Administration	6900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
165.01	.01-.19	Salaries and Wages	6900	238,732	0	238,732	0	238,732	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	57,962	0	57,962	0	57,962	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	35,152	0	35,152	0	35,152	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	11,240	0	11,240	0	11,240	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	0	0	(Sch 4)
165.07		Facility License Fees	6900	34,436	0	34,436	0	34,436	(Sch 6)
165.08		Liability Insurance	6900	0	0	0	0	0	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	201,290	0	201,290	0	201,290	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	713,556	0	713,556	84,962	798,518	(Sch 6)
165.12		Administration - Total	6900	\$ 1,292,368	\$ 0	\$ 1,292,368	\$ 84,962	\$ 1,377,330	
170.00		Inservice Education - Nursing	6800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
170.01	.01-.19	Salaries and Wages	6800	57,808	0	57,808	0	57,808	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	17,642	0	17,642	0	17,642	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	0	0	0	0	0	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	\$ 75,450	\$ 0	\$ 75,450	\$ 0	\$ 75,450	
171.00		Subtotal 155 - 170.05		\$ 1,543,093	\$ 0	\$ 1,543,093	\$ 84,962	\$ 1,628,055	
175.00		Total		\$ 6,473,600	\$ 0	\$ 6,473,600	\$ 84,962	\$ 6,558,562	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name				Fiscal Period			Provider Number		Revisions	
MT. RUBIDOUX CONVALESCENT HOSPITAL				JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			ZZT055811		4	
Report References							Explanation of Audit Revisions	As Audited	Increase (Decrease)	As Revised
Audit Report			Revised Report							
Rev. No.	Sch.	Line	Col.	Sch.	Line	Col.				
<u>REVISIONS TO AUDITED COSTS</u>										
	8A-2	165.11		8A-2	165.11		Administration - Other - Nonlabor	\$713,556		
1							Revision to adjustment 21. To reverse the bad debts collection expenses adjustment based upon Appeals' Final Decision, Case No. NF11-1208-083-MR, Issue No. 1.		\$5,013	
2							Revision to adjustment 20. To reverse the legal fees paid to a related organization adjustment based upon Appeals' Final Decision, Case No. NF11-1208-083-MR, Issue No. 1.		46,939	
3							Revision to adjustment 22. To reverse the administrative legal fees paid to a related organization adjustment based upon Appeals' Final Decision, Case No. NF11-1208-083-MR, Issue No. 1.		10,725	
4							Revision to adjustment 25. To revise the home office adjustment based upon Appeals' Final Decision, Case No. NF11-1208-083-MR, Issue No. 1.		<u>22,285</u> \$84,962	\$798,518