REPORT
ON THE
RATE SETTING AUDIT

CASA BONITA CONVALESCENT HOSPITAL
SAN DIMAS, CALIFORNIA
PROVIDER NUMBERS: LTC06291J, LTC70110G
AND NPI 1730269234

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditor: Tina Ho

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 13, 2011

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

PROVIDER: CASA BONITA CONVALESCENT HOSPITAL
PROVIDER NOS. LTC06291J / LTC70110G / NPI 1730269234
FISCAL PERIOD ENDED DECEMBER 31, 2009

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 that include a summary of the total due the State in the amount of $3,815, which resulted from Medi-Cal overbillings

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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 Rate Development Branch.

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(916) 440-7700

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

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

Original Signed By

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC06291J

NPI:
1730269234

OSHPD Facility No.:
206190700

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	$ 1,688,450	$ 63.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 417,655	$ 15.78
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 437,294	$ 16.52
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 124,560	$ 4.71
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 17,320	$ 0.65
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 12,462	$ 0.47
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 44,691	$ 1.69
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 148,904	$ 5.63
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 341,545	$ 12.90
11	Cost of Routine Service/Audited Total Costs	$ 3,481,379	$ 3,232,882	$ 122.15
12	Total Patient Days (Adj)	26,467	26,467	
13	Cost Per Patient Day (Cost Divided by Days)	$ 131.54	$ 122.15	
14	Overpayments (Adj 24)	$ 0	$ 3,815	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
17	Total Patient Days (Adj)	0	0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$ 0	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
21	Total Patient Days (Adj)	0	0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
25	Total Patient Days (Adj)	0	0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$ 0	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 2,366,535	$ 231.29 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 115,339	$ 11.27 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 670,531	$ 65.53 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 47,143	$ 4.61 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 6,555	$ 0.64 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 14,879	$ 1.45 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 53,359	$ 5.21 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 177,785	$ 17.38 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 407,790	$ 39.85 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 3,841,019	$ 3,859,915	$ 377.24 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	10,232	10,232	
40	Cost Per Patient Day (Cost Divided by Days)	$ 375.39	$ 377.24	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC06291J

NPI:
1730269234

OSHPD Facility No.:
206190700

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

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility No.: 206190700

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 65,928	$ 65,928			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	96,112		$ 96,112		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	1,755	0	0	1,755	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	225,090	0	0	225,090	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	175,407	0	0	175,407	***
083	Speech Pathology	26,121	0	0	26,121	***
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 Ancillary Services	624,817	0	0	624,817	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,617,749	28,765	41,935	1,688,450	*
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	1,639,429	37,163	54,177	1,730,768	**
126	Subacute Care - Pediatrics	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	10,513	0	0	10,513	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 4,482,921	$ 65,928	$ 96,112	$ 4,482,921	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 40,351	$ 40,351											
010	Housekeeping	88,484	128	$ 88,612										
060	Laundry and Linen	57,074	912	2,010	$ 59,996									
065	Dietary	234,969	4,846	10,677	0	$ 250,492								
155	Social Services	N/A	173	381	0	0	$ 553							
160	Activities	N/A	2,851	6,281	0	0	0	$ 9,132						
165	Administration	N/A	1,642	3,617	0	0	0	0		$ 5,259	$ 5,259			
166	Medical Records	63,572	578	1,274	0	0	0	0		65,425		$ 65,425		
170	Inservice Education - Nursing	61,866	371	817	0	0	0	0	$ 63,053					
	ANCILLARY SERVICES													
075	Patient Supplies		456	1,005	0	0	0	0	0	1,461	46	575	$ 2,082	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		588	1,296	0	0	0	0	0	1,884	191	2,380	4,455	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		458	1,009	0	0	0	0	0	1,467	149	1,855	3,471	***
083	Speech Pathology		35	77	0	0	0	0	0	112	22	271	404	***
085	Pharmacy		279	616	0	0	0	0	0	895	127	1,580	2,603	***
090	Laboratory		0	0	0	0	0	0	0	0	15	189	204	***
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	15	185	200	***
101	Subacute Ancillary Services		66	145	0	0	0	0	0	211	510	6,347	7,069	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		19,725	43,455	43,292	250,492	241	3,985	27,511	388,701	2,154	26,800	417,655	*
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		6,911	15,226	16,704	0	312	5,148	35,542	79,844	2,016	25,081	106,941	**
126	Subacute Care - Pediatrics		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		330	727	0	0	0	0	0	1,057	13	161	1,231	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 546,316	$ 40,351	$ 88,612	$ 59,996	$ 250,492	$ 553	$ 9,132	$ 63,053	$ 475,632	$ 5,259	$ 65,425	$ 546,316	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 279,874	$ 279,874											
010	Housekeeping	42,614	888	$ 43,502										
060	Laundry and Linen	26,417	6,327	987	$ 33,731									
065	Dietary	129,129	33,614	5,242	0	$ 167,985								
155	Social Services	0	1,198	187	0	0	$ 1,385							
160	Activities	2,657	19,776	3,084	0	0	0	$ 25,516						
165	Administration	N/A	11,389	1,776	0	0	0	0		$ 13,165	$ 13,165			
166	Medical Records	4,016	4,012	626	0	0	0	0		8,653		$ 8,653		
170	Inservice Education - Nursing	0	2,571	401	0	0	0	0	$ 2,972					
	ANCILLARY SERVICES													
075	Patient Supplies	47,467	3,164	493	0	0	0	0	0	51,124	116	76	$ 51,316	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	4,079	636	0	0	0	0	0	4,715	479	315	5,509	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	3,177	495	0	0	0	0	0	3,672	373	245	4,291	***
083	Speech Pathology	0	242	38	0	0	0	0	0	280	54	36	370	***
085	Pharmacy	151,269	1,939	302	0	0	0	0	0	153,510	318	209	154,037	***
090	Laboratory	18,654	0	0	0	0	0	0	0	18,654	38	25	18,717	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	18,258	0	0	0	0	0	0	0	18,258	37	24	18,320	***
101	Subacute Ancillary Services	0	458	71	0	0	0	0	0	529	1,277	839	2,646	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	64,851	136,814	21,334	24,339	167,985	604	11,133	1,297	428,357	5,393	3,545	437,294	*
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	534,351	47,938	7,475	9,391	0	781	14,383	1,675	615,995	5,047	3,317	624,359	**
126	Subacute Care - Pediatrics		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		2,289	357	0	0	0	0	0	2,645	32	21	2,699	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,319,557	$ 279,874	$ 43,502	$ 33,731	$ 167,985	$ 1,385	$ 25,516	$ 2,972	$ 1,297,739	$ 13,165	$ 8,653	$ 1,319,557	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

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)	$ 181,393	88%							
	Property Tax (line 40)	25,223	12%	$ 206,616						
005	Plant Operations and Maintenance			7,767	$ 7,767					
010	Housekeeping			631	25	$ 656				
060	Laundry and Linen			4,495	176	15	$ 4,686			
065	Dietary			23,883	933	79	0	$ 24,895		
155	Social Services			851	33	3	0	0	$ 887	
160	Activities			14,051	549	46	0	0	0	$ 14,646
165	Administration			8,092	316	27	0	0	0	0
166	Medical Records			2,850	111	9	0	0	0	0
170	Inservice Education - Nursing			1,827	71	6	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,248	88	7	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,898	113	10	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,257	88	7	0	0	0	0
083	Speech Pathology			172	7	1	0	0	0	0
085	Pharmacy			1,377	54	5	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 Ancillary Services			325	13	1	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			97,206	3,797	322	3,381	24,895	387	6,390
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			34,060	1,330	113	1,305	0	500	8,256
126	Subacute Care - Pediatrics			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			1,626	64	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 206,616	100%	$ 206,616	$ 7,767	$ 656	$ 4,686	$ 24,895	$ 887	$ 14,646

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 88% Of Total	Property Tax 12% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 181,393	88%								
	Property Tax (line 40)	25,223	12%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 8,435	$ 8,435					
166	Medical Records				2,971		$ 2,971				
170	Inservice Education - Nursing			$ 1,904							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,343	74	26	$ 2,443	$ 2,145	$ 298	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	3,021	307	108	3,436	3,016	419	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	2,353	239	84	2,676	2,350	327	***
083	Speech Pathology			0	179	35	12	227	199	28	***
085	Pharmacy			0	1,436	204	72	1,711	1,502	209	***
090	Laboratory			0	0	24	9	33	29	4	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	24	8	32	28	4	***
101	Subacute Ancillary Services			0	339	818	288	1,445	1,269	176	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			831	137,208	3,455	1,217	141,880	124,560	17,320	*
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			1,073	46,637	3,233	1,139	51,009	44,782	6,227	**
126	Subacute Care - Pediatrics			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	1,695	21	7	1,723	1,513	210	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 206,616	100%	$ 1,904	$ 195,210	$ 8,435	$ 2,971	$ 206,616	$ 181,393	$ 25,223	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 62% of Total	DPH License Fees 2% of Total	Liability Insurance 8% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 4,390													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	829,404													
	Total Costs Allocable as Administration	833,794	62%												
167	DPH Licensing Fees	30,422	2%												
168	Liability Insurance	109,101	8%												
169	Quality Assurance Fees	363,511	27%												
174	Caregiver Training	0	0%												
	Total	1,336,828	100%						$ 1,336,828						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 1,755	$ 1,461	$ 51,124	$ 2,343	$ 56,683	11,745	$ 7,326	$ 267	$ 959	$ 3,194	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			225,090	1,884	4,715	3,021	234,710	48,635	30,334	1,107	3,969	13,225	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			175,407	1,467	3,672	2,353	182,899	37,899	23,638	862	3,093	10,306	0	***
083	Speech Pathology			26,121	112	280	179	26,692	5,531	3,450	126	451	1,504	0	***
085	Pharmacy			0	895	153,510	1,436	155,841	32,292	20,141	735	2,635	8,781	0	***
090	Laboratory			0	0	18,654	0	18,654	3,865	2,411	88	315	1,051	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	18,258	0	18,258	3,783	2,360	86	309	1,029	0	***
101	Subacute Ancillary Services			624,817	211	529	339	625,896	129,693	80,891	2,951	10,584	35,266	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,688,450	388,701	428,357	137,208	2,642,716	547,602	341,545	12,462	44,691	148,904	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			1,730,768	79,844	615,995	46,637	2,473,243	512,485	319,643	11,663	41,825	139,355	0	**
126	Subacute Care - Pediatrics			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			10,513	1,057	2,645	1,695	15,910	3,297	2,056	75	269	896	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,336,828		$ 4,482,921	$ 475,632	$ 1,297,739	$ 195,210	$ 6,451,503	$ 1,336,828						
	Total Administrative Costs							$ 1,336,828		$ 833,794	$ 30,422	$ 109,101	$ 363,511	$ -	
	Unit Cost Multiplier							0.20721188							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 70,684	$ 21,818	$ 8,435	$ 100,936							
	TOTAL FACILITY COSTS							$ 7,889,267							

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 18)	(Adj 19)	(Adj 19)	(Adj)	(Adj 20)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	812									
010	Housekeeping	66	66								
060	Laundry and Linen	470	470	470							
065	Dietary	2,497	2,497	2,497							
155	Social Services	89	89	89							
160	Activities	1,469	1,469	1,469							
165	Administration	846	846	846							
166	Medical Records	298	298	298							
170	Inservice Education - Nursing	191	191	191							
	ANCILLARY SERVICES										
075	Patient Supplies	235	235	235						56,683	56,683
077	Specialized Support Surfaces									0	0
080	Physical Therapy	303	303	303						234,710	234,710
081	Respiratory Therapy									0	0
082	Occupational Therapy	236	236	236						182,899	182,899
083	Speech Pathology	18	18	18						26,692	26,692
085	Pharmacy	144	144	144						155,841	155,841
090	Laboratory									18,654	18,654
095	Home Health Services									0	0
100	Other Ancillary Services	0								18,258	18,258
101	Subacute Ancillary Services	34	34	34						625,896	625,896
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,163	10,163	10,163	258,440	77,532	1,682,600	1,682,600	1,682,600	2,642,716	2,642,716
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care	3,561	3,561	3,561	99,720	0	2,173,780	2,173,780	2,173,780	2,473,243	2,473,243
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	170	170	170						15,910	15,910
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,602	20,790	20,724	358,160	77,532	3,856,380	3,856,380	3,856,380	6,451,503	6,451,503
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 65,928	$ 96,112			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017095826	0.024922855			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 40,351	$ 88,612	$ 59,996	$ 250,492	$ 553	$ 9,132	$ 63,053	$ 5,259	$ 65,425
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.94088504	4.27582023	0.16751131	3.23082228	0.00014347	0.00236811	0.01635041	0.00081521	0.01014098
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 279,874	$ 43,502	$ 33,731	$ 167,985	$ 1,385	$ 25,516	$ 2,972	$ 13,165	$ 8,653
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.46195286	2.09913573	0.09417777	2.16665426	0.00035913	0.00661663	0.00077071	0.00204056	0.00134127
	TOTAL CAPITAL COSTS - SCH. 5	$ 206,616	$ 7,767	$ 656	$ 4,686	$ 24,895	$ 887	$ 14,646	$ 1,904	$ 8,435	$ 2,971
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.56466994	0.37356960	0.03165044	0.01308312	0.32109084	0.00023009	0.00379780	0.00049379	0.00130737	0.00046052

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 134,958	$ (101,576)	$ 33,382	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,969	0	6,969	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	285,253	(5,379)	279,874	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 427,180	$ (106,955)	$ 320,225	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 0	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	88,484	0	88,484	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	42,614	0	42,614	(Sch 4)
010		Housekeeping - Total	6300	$ 131,098	$ 0	$ 131,098	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	14,361	0	14,361	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	175,430	(8,398)	167,032	(Sch 5)
040		Property Taxes	7300	25,223	0	25,223	(Sch 5)
045		Property Insurance	7400	4,390	0	4,390	(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		$ 777,682	$ (115,353)	$ 662,329	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 0	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	57,074	0	57,074	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,417	0	26,417	(Sch 4)
060		Laundry and Linen - Total	6400	$ 83,491	$ 0	$ 83,491	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 209,748	$ (15,359)	$ 194,389	(Sch 3)
065	.20-.39	Fringe Benefits	6500	40,580	0	40,580	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	129,129	0	129,129	(Sch 4)
065		Dietary - Total	6500	$ 379,457	$ (15,359)	$ 364,098	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 1,452	$ 1,452	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	303	303	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	48,105	(638)	47,467	(Sch 4)
075		Patient Supplies - Total	8100	$ 48,105	$ 1,117	$ 49,222	
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: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	225,090	0	225,090	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 225,090	$ 0	$ 225,090	
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	175,407	0	175,407	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 175,407	$ 0	$ 175,407	
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	26,121	0	26,121	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 26,121	$ 0	$ 26,121	
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	151,269	0	151,269	(Sch 4)
085		Pharmacy - Total	8300	$ 151,269	$ 0	$ 151,269	
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	18,654	0	18,654	(Sch 4)
090		Laboratory - Total	8400	$ 18,654	$ 0	$ 18,654	
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	18,258	0	18,258	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 18,258	$ 0	$ 18,258	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 516,910	$ 516,910	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	107,907	107,907	(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 Ancillary Services - Total	8100-8900	$ 0	$ 624,817	$ 624,817	
102		Subacute Pediatrics 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 Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 662,904	$ 625,934	$ 1,288,838	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,439,576	$ (101,216)	$ 1,338,360	(Sch 2)
105	.20-.39	Fringe Benefits	6110	291,393	(12,004)	279,389	(Sch 2)
105	.49	Agency Staff	6110	23,823	(23,823)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	135,372	(70,521)	64,851	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,890,164	$ (207,564)	$ 1,682,600	
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	$ 1,817,154	$ (460,859)	$ 1,356,295	(Sch 2)
125	.20-.39	Fringe Benefits	6150	379,340	(96,206)	283,134	(Sch 2)
125	.49	Agency Staff	6150	26,400	(26,400)	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	466,353	67,998	534,351	(Sch 4)
125		Subacute Care - Total	6150	$ 2,689,247	$ (515,467)	$ 2,173,780	
126		Subacute Care - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	10,513	0	10,513	
140		Beauty and Barber - Total	8900	$ 10,513	$ 0	$ 10,513	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 4,589,924	$ (723,031)	$ 3,866,893	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 54,542	$ 0	$ 54,542	(Sch 2)
155	.20-.39	Fringe Benefits	6600	11,386	0	11,386	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 65,928	$ 0	$ 65,928	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 79,513	$ 0	$ 79,513	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,599	0	16,599	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,657	0	2,657	(Sch 4)
160		Activities - Total	6700	$ 98,769	$ 0	$ 98,769	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 407,178	$ (151,345)	$ 255,833	(Sch 6)
165	.20-.39	Fringe Benefits	6900	55,696	(1,252)	54,444	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	419,852	99,275	519,127	(Sch 6)
165		Administration - Total	6900	$ 882,726	$ (53,322)	$ 829,404	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 52,593	$ 0	$ 52,593	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	10,979	0	10,979	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	4,016	0	4,016	(Sch 4)
166		Medical Records - Total	6900	$ 67,588	$ 0	$ 67,588	
167		DPH Licensing Fees	6900	$ 30,422	$ 0	$ 30,422	(Sch 6)
168		Liability Insurance	6900	$ 109,101	$ 0	$ 109,101	(Sch 6)
169		Quality Assurance Fees	6900	$ 364,316	$ (805)	$ 363,511	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 51,182	$ 0	$ 51,182	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,684	0	10,684	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 61,866	$ 0	$ 61,866	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,680,716	$ (54,127)	$ 1,626,589	
200		**Total**		**$ 8,174,174**	**$ (281,936)**	**$ 7,892,238**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 134,958	$	$ 134,958
005	2	Fringe Benefits		6,969		6,969
005	3	Agency Staff				0
005	4	Other - Nonlabor		285,253		285,253
005	5	Plant Operations and Maintenance - Total		$ 427,180	$ 0	$ 427,180
010		Housekeeping				
010	1	Salaries and Wages		$	$	$ 0
010	2	Fringe Benefits				0
010	3	Agency Staff		88,484		88,484
010	4	Other - Nonlabor		42,614		42,614
010	5	Housekeeping - Total		$ 131,098	$ 0	$ 131,098
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements				0
025	4	Depreciation: Equipment		14,361		14,361
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		175,430		175,430
040	4	Property Taxes		25,223		25,223
045	4	Property Insurance		4,390		4,390
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		777,682	0	777,682
060		Laundry and Linen				
060	1	Salaries and Wages		$	$	$ 0
060	2	Fringe Benefits				0
060	3	Agency Staff		57,074		57,074
060	4	Other - Nonlabor		26,417		26,417
060	5	Laundry and Linen - Total		$ 83,491	$ 0	$ 83,491
065		Dietary				
065	1	Salaries and Wages		$ 209,748	$	$ 209,748
065	2	Fringe Benefits		40,580		40,580
065	3	Agency Staff				0
065	4	Other - Nonlabor		129,129		129,129
065	5	Dietary - Total		$ 379,457	$ 0	$ 379,457
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		48,105		48,105
075	5	Patient Supplies - Total		$ 48,105	$ 0	$ 48,105
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff		225,090		225,090
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		$ 225,090	$ 0	$ 225,090
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff		175,407		175,407
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		$ 175,407	$ 0	$ 175,407
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff		26,121		26,121
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		$ 26,121	$ 0	$ 26,121
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		151,269		151,269
085	5	Pharmacy - Total		$ 151,269	$ 0	$ 151,269
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		18,654		18,654
090	5	Laboratory - Total		$ 18,654	$ 0	$ 18,654
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		18,258		18,258
100	5	Other Ancillary Services - Total		$ 18,258	$ 0	$ 18,258

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 662,904	$ 0	$ 662,904
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,439,576	$	$ 1,439,576
105	2	Fringe Benefits		291,393		291,393
105	3	Agency Staff		23,823		23,823
105	4	Other - Nonlabor		135,372		135,372
105	5	Skilled Nursing Care - Total		$ 1,890,164	$ 0	$ 1,890,164
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$ 1,817,154	$	$ 1,817,154
125	2	Fringe Benefits		379,340		379,340
125	3	Agency Staff		26,400		26,400
125	4	Other - Nonlabor		466,353		466,353
125	5	Subacute Care - Total		$ 2,689,247	$ 0	$ 2,689,247
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		10,513		10,513
140	5	Beauty and Barber - Total		$ 10,513	$ 0	$ 10,513
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 4,589,924	$ 0	$ 4,589,924
155		Social Services				
155	1	Salaries and Wages		$ 54,542	$	$ 54,542
155	2	Fringe Benefits		11,386		11,386
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		$ 65,928	$ 0	$ 65,928
160		Activities				
160	1	Salaries and Wages		$ 79,513	$	$ 79,513
160	2	Fringe Benefits		16,599		16,599
160	3	Agency Staff				0
160	4	Other - Nonlabor		2,657		2,657
160	5	Activities - Total		$ 98,769	$ 0	$ 98,769

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC06291J

NPI: 1730269234

OSHPD Facility Number: 206190700

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 407,178	$	$ 407,178
165	2	Fringe Benefits		55,696		55,696
165	3	Agency Staff				0
165	4	Other - Nonlabor		419,852		419,852
165	5	Administration - Total		$ 882,726	$ 0	$ 882,726
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 52,593	$	$ 52,593
166	2	Medical Records - Fringe Benefits		10,979		10,979
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		4,016		4,016
166	5	Medical Records - Total		$ 67,588	$ 0	$ 67,588
167	4	DPH Licensing Fees ***		$ 30,422	$	$ 30,422
168	4	Liability Insurance ***		$ 109,101	$	$ 109,101
169	4	Quality Assurance Fees ***		$ 364,316	$	$ 364,316
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 51,182	$	$ 51,182
170	2	Fringe Benefits		10,684		10,684
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 61,866	$ 0	$ 61,866
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 1,680,716	$ 0	$ 1,680,716
200		**Total**		**$ 8,174,174**	**$ $ -**	**$ 8,174,174**

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	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	(101,576)							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(5,379)							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	(8,398)							
040	4	Property Taxes	0							
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	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	(15,359)							
065	2	Dietary - Fringe Benefits	0							
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	1,452		1,452					
075	2	Patient Supplies - Fringe Benefits	303		303					
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(638)							
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	516,910				516,910			
101	2	Subacute Ancillary Services - Fringe Benefits	107,907				107,907			
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(101,216)	(30,754)	(15,530)	(11,219)				
105	2	Skilled Nursing Care - Fringe Benefits	(12,004)	(6,420)	(3,242)	(2,342)				
105	3	Skilled Nursing Care - Agency Staff	(23,823)					(18,000)	(5,823)	
105	4	Skilled Nursing Care - Other - Nonlabor	(70,521)						4,199	
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	(460,859)	30,754	14,078	11,219	(516,910)			
125	2	Subacute Care - Fringe Benefits	(96,206)	6,420	2,939	2,342	(107,907)			

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
125	3	Subacute Care - Agency Staff	(26,400)					(26,400)		
125	4	Subacute Care - Other - Nonlabor	67,998						1,624	
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(151,345)							(10,970)
165	2	Administration - Fringe Benefits	(1,252)							(1,252)
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	99,275					44,400		
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	(805)							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($281,936)	0	0	0	0	0	0	(12,222)
			(To Sch 8)							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
005	1	Plant Operations and Maintenance - Salaries and Wages									(101,576)
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor						(5,379)			
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	(8,398)								
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest-Property, Plant, and Equipment									
055	4	Interest-Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									(15,359)
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								(638)	
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									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									
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 Ancillary Services - Salaries and Wages									
101	2	Subacute Ancillary Services - Fringe Benefits									
101	3	Subacute Ancillary Services - Agency Staff									
101	4	Subacute Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits									
102	3	Subacute Pediatrics Ancillary - Services Agency Staff									
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									(43,713)
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor							(74,720)		
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 - Salaries and Wages									
115	2	Mentally Disordered - Fringe Benefits									
115	3	Mentally Disordered - Agency Staff									
115	4	Mentally Disordered - Other - Nonlabor									
120	1	Developmentally Disabled - Salaries and Wages									
120	2	Developmentally Disabled - Fringe Benefits									
120	3	Developmentally Disabled - Agency Staff									
120	4	Developmentally Disabled - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor							19,251	47,123	
126	1	Subacute Care - Pediatrics - Salaries and Wages									
126	2	Subacute Care - Pediatrics - Fringe Benefits									
126	3	Subacute Care - Pediatrics - Agency Staff									
126	4	Subacute Care - Pediatrics - Other - Nonlabor									
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									(140,375)
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor		(817)	(6,534)	(3,855)					66,081
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									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
CASA BONITA CONVALESCENT HOSPITAL	LTC06291J	1730269234	206190700	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
167	4	DPH Licensing Fees									
168	4	Liability Insurance									
169	4	Quality Assurance Fees					(805)				
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									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(8,398)	(817)	(6,534)	(3,855)	(805)	(5,379)	(55,469)	46,485	(234,942)

SUMMARY OF AUDITED SUBACUTE COST PER PATIENT DAY

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC70110G

NPI: 1730269234

OSHPD Facility No: 206190700

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE COST PER PATIENT DAY
	ADULT SUB-ACUTE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ N/A	$ 1,730,768	$ 169.15
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ N/A	$ 106,941	$ 10.45
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 125)	$ N/A	$ 624,359	$ 61.02
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ N/A	$ 44,782	$ 4.38
5	Property Taxes (Sch. 5, Ln. 125)	$ N/A	$ 6,227	$ 0.61
6	DPH Licensing Fees (Sch. 6, Ln. 125)	$ N/A	$ 11,663	$ 1.14
7	Liability Insurance (Sch. 6, Ln. 125)	$ N/A	$ 41,825	$ 4.09
8	Quality Assurance Fees (Sch. 6, Ln. 125)	$ N/A	$ 139,355	$ 13.62
9	Caregiver Training (Sch. 6. Ln. 125)	$ N/A	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	$ N/A	$ 319,643	$ 31.24
11	Cost of Routine Service/Audited Total Routine Costs	$ 3,770,304	$ 3,025,562	$ 295.70
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 368.48	$ 295.70	
	ADULT SUB-ACUTE ANCILLARY			
13	Cost of Direct Care - Labor (Adult SA Sch. 2, Ln. 122)	$ N/A	$ 635,766	$ 62.14
14	Cost of Indirect Care - Labor (Adult SA Sch. 2, Ln. 123)	$ N/A	$ 8,398	$ 0.82
15	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 2, Ln. 124)	$ N/A	$ 46,172	$ 4.51
16	Cost of Capital Related (Adult SA Sch. 2, Ln. 125)	$ N/A	$ 2,361	$ 0.23
17	Property Taxes (Adult SA Sch. 2, Ln. 126)	$ N/A	$ 328	$ 0.03
18	DPH Licensing Fees (Adult SA Sch. 2, Ln. 127)	$ N/A	$ 3,216	$ 0.31
19	Liability Insurance (Adult SA Sch. 2, Ln. 128)	$ N/A	$ 11,534	$ 1.13
20	Quality Assurance Fees (Adult SA Sch. 6, Ln. 129)	$ N/A	$ 38,430	$ 3.76
21	Caregiver Training (Adult SA Sch. 2, Ln. 130)	$ N/A	$ 0	$ 0.00
22	Cost of Administration (Adult SA Sch. 2, Ln. 131)	$ N/A	$ 88,147	$ 8.61
23	Cost of Ancillary Service/Audited Total Ancillary Costs	$ 70,715	$ 834,352	$ 81.54
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 6.91	$ 81.54	
	ADULT SUB-ACUTE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ N/A	$ 2,366,535	$ 231.29
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ N/A	$ 115,339	$ 11.27
27	Cost of Direct and Indirect NonLabor - Other (Line 3 + Line 15)	$ N/A	$ 670,531	$ 65.53
28	Cost of Capital Related (Line 4 + Line 16)	$ N/A	$ 47,143	$ 4.61
29	Property Taxes (Line 5 + Line 17)	$ N/A	$ 6,555	$ 0.64
30	DPH Licensing Fees (Line 6 + Line 18)	$ N/A	$ 14,879	$ 1.45
31	Liability Insurance (Line 7 + Line 19)	$ N/A	$ 53,359	$ 5.21
32	Quality Assurance Fees (Line 9 + Line 21)	$ N/A	$ 177,785	$ 17.38
33	Caregiver Training (Line 8 + Line 20)	$ N/A	$ 0	$ 0.00
34	Cost of Administration (Line 10 + Line 22)	$ N/A	$ 407,790	$ 39.85
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 3,841,019	$ 3,859,915	$ 377.24
36	Total Patient Days (Adj)	10,232	10,232	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 375.39	$ 377.24	
38	Medi-Cal Overpayments (Adj)	$	$ 0	
39	Medi-Cal Credit Balances (Adj)	$	$ 0	
40	Amount Due Provider (State)	$ 0	$ 0	
	GENERAL INFORMATION			
41	Contracted Number of Adult Subacute Beds (Adj 25)	0	29	
42	Total Licensed Nursing Facility Beds (Adj)	106	106	
43	Total Licensed Capacity (All levels) (Adj)	106	106	
44	Total Medi-Cal Adult Subacute Patient Days (Adj 21)	9,591	9,619	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Adj)	$ N/A	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ N/A	$ 47,143	
47	Total Capital Related Cost (Line 45 + Line 46)	$ 0	$ 47,143	

	VENTILATOR / NONVENTILATOR COSTS	AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj 22)	AUDITED MEDI-CAL DAYS (Adj 21)
48	Ventilator (Equipment Cost Only)	$ 0	6,240	5,866
49	Nonventilator	N/A	3,992	N/A
50	TOTAL	$ N/A	10,232	N/A

SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC70110G

NPI: 1730269234

OSHPD Facility Number: 206190700

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 23)	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES * (Adj)	SUBACUTE ANCILLARY COST **
	PATIENT SUPPLIES					
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	$ 1,755				$ 628
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,082				746
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 75)	51,316				18,377
4	Cost of Capital Related (Sch. 5, Ln. 75)	2,145				768
5	Property Taxes (Sch. 5, Ln. 75)	298				107
6	Facility License Fees (Sch. 6, Ln. 75)	267				96
7	Liability Insurance (Sch. 6, Ln. 75)	959				343
8	Quality Assurance Fees (Sch. 6, Ln. 75)	3,194				1,144
9	Caregiver Training (Sch. 6, Ln. 75)	0				
10	Cost of Administration (Sch. 6, Ln. 75)	7,326				2,623
11	Total Patient Supplies Ancillary Service	$ 69,341	$ 107,805	0.643207	$ 38,607	$ 24,832
	SPECIALIZED SUPPORT SURFACES					
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	$ 0				$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				
14	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 77)	0				
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				
16	Property Taxes (Sch. 5, Ln. 77)	0				
17	Facility License Fees (Sch. 6, Ln. 77)	0				
18	Liability Insurance (Sch. 6, Ln. 77)	0				
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				
20	Caregiver Training (Sch. 6, Ln. 77)	0				
21	Cost of Administration (Sch. 6, Ln. 77)	0				
22	Total Specialized Support Surfaces Ancillary Service	$ 0	$	0.000000	$	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 225,090				$ 6,163
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	4,455				122
25	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 80)	5,509				151
26	Cost of Capital Related (Sch. 5, Ln. 80)	3,016				83
27	Property Taxes (Sch. 5, Ln. 80)	419				11
28	Facility License Fees (Sch. 6, Ln. 80)	1,107				30
29	Liability Insurance (Sch. 6, Ln. 80)	3,969				109
30	Quality Assurance Fees (Sch. 6, Ln. 80)	13,225				362
31	Caregiver Training (Sch. 6, Ln. 80)	0				
32	Cost of Administration (Sch. 6, Ln. 80)	30,334				830
33	Total Physical Therapy Ancillary Service	$ 287,124	$ 518,459	0.553803	$ 14,194	$ 7,861
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 0				$
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				
36	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 81)	0				
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				
38	Property Taxes (Sch. 5, Ln. 81)	0				
39	Facility License Fees (Sch. 6, Ln. 81)	0				
40	Liability Insurance (Sch. 6, Ln. 81)	0				
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				
42	Caregiver Training (Sch. 6, Ln. 81)	0				
43	Cost of Administration (Sch. 6, Ln. 81)	0				
44	Total Respiratory Ancillary Service	$ 0	$	0.000000	$	$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC70110G

NPI: 1730269234

OSHPD Facility Number: 206190700

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 23)	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES * (Adj)	SUBACUTE ANCILLARY COST **
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 175,407				$ 3,447
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	3,471				68
47	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 82)	4,291				84
48	Cost of Capital Related (Sch. 5, Ln. 82)	2,350				46
49	Property Taxes (Sch. 5, Ln. 82)	327				6
50	Facility License Fees (Sch. 6, Ln. 82)	862				17
51	Liability Insurance (Sch. 6, Ln. 82)	3,093				61
52	Quality Assurance Fees (Sch. 6, Ln. 82)	10,306				203
53	Caregiver Training (Sch. 6, Ln. 82)	0				
54	Cost of Administration (Sch. 6, Ln. 82)	23,638				465
55	Total Occupational Therapy Ancillary Service	$ 223,744	$ 403,995	0.553829	$ 7,940	$ 4,397
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 26,121				$ 711
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	404				11
58	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 83)	370				10
59	Cost of Capital Related (Sch. 5, Ln. 83)	199				5
60	Property Taxes (Sch. 5, Ln. 83)	28				1
61	Facility License Fees (Sch. 6, Ln. 83)	126				3
62	Liability Insurance (Sch. 6, Ln. 83)	451				12
63	Quality Assurance Fees (Sch. 6, Ln. 83)	1,504				41
64	Caregiver Training (Sch. 6, Ln. 83)	0				
65	Cost of Administration (Sch. 6, Ln. 83)	3,450				94
66	Total Speech Pathology Ancillary Service	$ 32,653	$ 61,585	0.530216	$ 1,676	$ 889
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,603				311
69	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 85)	154,037				18,411
70	Cost of Capital Related (Sch. 5, Ln. 85)	1,502				180
71	Property Taxes (Sch. 5, Ln. 85)	209				25
72	Facility License Fees (Sch. 6, Ln. 85)	735				88
73	Liability Insurance (Sch. 6, Ln. 85)	2,635				315
74	Quality Assurance Fees (Sch. 6, Ln. 85)	8,781				1,050
75	Caregiver Training (Sch. 6, Ln. 85)	0				
76	Cost of Administration (Sch. 6, Ln. 85)	20,141				2,407
77	Total Pharmacy Ancillary Service	$ 190,643	$ 218,240	0.873546	$ 26,084	$ 22,786
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 0				$
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	204				33
80	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 90)	18,717				3,061
81	Cost of Capital Related (Sch. 5, Ln. 90)	29				5
82	Property Taxes (Sch. 5, Ln. 90)	4				1
83	Facility License Fees (Sch. 6, Ln. 90)	88				14
84	Liability Insurance (Sch. 6, Ln. 90)	315				52
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,051				172
86	Caregiver Training (Sch. 6, Ln. 90)	0				
87	Cost of Administration (Sch. 6, Ln. 90)	2,411				394
88	Total Laboratory Ancillary Service	$ 22,820	$ 54,297	0.420277	$ 8,881	$ 3,732

SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

Provider Name: CASA BONITA CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC70110G

NPI: 1730269234

OSHPD Facility Number: 206190700

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 23)	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES * (Adj)	SUBACUTE ANCILLARY COST **
	HOME HEALTH SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	$ 0				$
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				
91	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 95)	0				
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				
93	Property Taxes (Sch. 5, Ln. 95)	0				
94	Facility License Fees (Sch. 6, Ln. 95)	0				
95	Liability Insurance (Sch. 6, Ln. 95)	0				
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				
97	Caregiver Training (Sch. 6, Ln. 95)	0				
98	Cost of Administration (Sch. 6, Ln. 95)	0				
99	Total Home Health Services Ancillary Service	$ 0	$	0.000000	$	$ 0
	OTHER ANCILLARY SERVICES					
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	200				37
102	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 100)	18,320				3,433
103	Cost of Capital Related (Sch. 5, Ln. 100)	28				5
104	Property Taxes (Sch. 5, Ln. 100)	4				1
105	Facility License Fees (Sch. 6, Ln. 100)	86				16
106	Liability Insurance (Sch. 6, Ln. 100)	309				58
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,029				193
108	Caregiver Training (Sch. 6, Ln. 100)	0				
109	Cost of Administration (Sch. 6, Ln. 100)	2,360				442
110	Total Other Ancillary Service	$ 22,335	$ 46,780	0.477455	$ 8,766	$ 4,185
	SUB - ACUTE ANCILLARY SERVICES					
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					$ 624,817
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					7,069
113	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 101)					2,646
114	Cost of Capital Related (Sch. 5, Ln. 101)					1,269
115	Property Taxes (Sch. 5, Ln. 101)					176
116	Facility License Fees (Sch. 6, Ln. 101)					2,951
117	Liability Insurance (Sch. 6, Ln. 101)					10,584
118	Quality Assurance Fees (Sch. 6, Ln. 101)					35,266
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					80,891
121	Total Subacute Ancillary Service					$ 765,670
	TOTAL COST OF ANCILLARY SERVICES					
122	Cost of Direct Care - Labor					$ 635,766
123	Cost of Indirect Care - Labor					8,398
124	Cost of Direct and Indirect NonLabor					46,172
125	Cost of Capital Related					2,361
126	Property Taxes					328
127	Facility License Fees					3,216
128	Liability Insurance					11,534
129	Quality Assurance Fees					38,430
130	Caregiver Training					0
131	Cost of Administration					88,147
132	Total Cost of Subacute Ancillary Service					$ 834,352

* Total Other Allowable Ancillary Charges included in the rate.

** Total Other Ancillary Costs included in the rate.

(To Adult Subacute Sch 1)

Provider Name	Fiscal Period	Provider Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

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
							MEMORANDUM ADJUSTMENT			
1							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name	Fiscal Period	Provider Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

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				
2	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages		$1,439,576	($30,754)	$1,408,822 *
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits		291,393	(6,420)	284,973 *
	10.5	125	1	8A-2	125	1	Subacute Care - Salaries and Wages		1,817,154	30,754	1,847,908 *
	10.5	125	2	8A-2	125	2	Subacute Care - Fringe Benefits		379,340	6,420	385,760 *
							To reclassify a portion of salaries and fringe benefits for the director of nursing (DON) for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	075	1	8A-2	075	1	Patient Supplies - Salaries and Wages		$0	$1,452	$1,452
	10.5	075	2	8A-2	075	2	Patient Supplies - Fringe Benefits		0	303	303
	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages	*	1,408,822	(15,530)	1,393,292 *
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	*	284,973	(3,242)	281,731 *
	10.5	125	1	8A-2	125	1	Subacute Care - Salaries and Wages	*	1,847,908	14,078	1,861,986 *
	10.5	125	2	8A-2	125	2	Subacute Care - Fringe Benefits	*	385,760	2,939	388,699 *
							To reclassify a portion of salaries and fringe benefits for central supply for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages	*	$1,393,292	($11,219)	$1,382,073 *
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	*	281,731	(2,342)	279,389
	10.5	125	1	8A-2	125	1	Subacute Care - Salaries and Wages	*	1,861,986	11,219	1,873,205 *
	10.5	125	2	8A-2	125	2	Subacute Care - Fringe Benefits	*	388,699	2,342	391,041 *
							To reclassify a portion of salaries and fringe benefits for minimum data set (MDS) nursing for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

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	101	1	8A-2	101	1	Subacute Ancillary Services - Salaries and Wages		$0	$516,910	$516,910
	10.5	101	2	8A-2	101	2	Subacute Ancillary Services - Fringe Benefits		0	107,907	107,907
	10.5	125	1	8A-2	125	1	Subacute Care - Salaries and Wages	*	1,873,205	(516,910)	1,356,295
	10.5	125	2	8A-2	125	2	Subacute Care - Fringe Benefits	*	391,041	(107,907)	283,134
							To reclassify respiratory therapy expenses to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
6	10.5	105	3	8A-2	105	3	Skilled Nursing Care - Agency Staff		$23,823	($18,000)	$5,823 *
	10.5	125	3	8A-2	125	3	Subacute Care - Agency Staff		26,400	(26,400)	0
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor		419,852	44,400	464,252 *
							To reclassify medical director fees to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
							CCR, Title 22, Sections 52502 and 72305				
7	10.5	105	3	8A-2	105	3	Skilled Nursing Care - Agency Staff	*	$5,823	($5,823)	$0
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor		135,372	4,199	139,571 *
	10.5	125	4	8A-2	125	4	Subacute Care - Other - Nonlabor		466,353	1,624	467,977 *
							To reclassify pharmacy consultant fees to the appropriate cost centers for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
							CCR, Title 22, Section 52502				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

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			
8	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	$407,178	($10,970)	$396,208 *
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	55,696	(1,252)	54,444
							To adjust administrator compensation to agree with the Department of Health Care Services Administrator Compensation Guidelines. 42 CFR 413.102 CMS Pub. 15-1, Sections 901, 902.3, 904 and 1005			
9	10.5	035	4	8A-2	035	4	Leases and Rentals	$175,430	($8,398)	$167,032
							To adjust rental expenses applicable to a related organization to cost. 42 CFR 413.17 and 413.134(h) CMS Pub. 15-1, Section 1011.5			
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$464,252		
10							To eliminate consultant fees in connection with a fair hearing against or involving the Department of Health Care Services. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Sections 14126.023(a)(3)(B) and 14126.023(a)(3)(C)		($817)	
11							To eliminate legal fees for services rendered in 2008. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304		(6,534)	
12							To eliminate legal fees for services related to a class A citation which is not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(3,855) ($11,206)	$453,046 *
13	10.5	169	4	8A-2	169	4	Administration - Quality Assurance Fees	$364,316	($805)	$363,511
							To adjust bed tax fees to agree with the provider's paid invoices. 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 Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

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				
14	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor		$285,253	($5,379)	$279,874
							To eliminate patient television costs.				
							42 CFR 413.5, 413.9(c)(3), and 413.24				
							CMS Pub. 15-1, Sections 2106.1 and 2304				
15	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	$139,571	($74,720)	$64,851
	10.5	125	4	8A-2	125	4	Subacute Care - Other - Nonlabor	*	467,977	19,251	487,228 *
							To adjust supplies expenses to the appropriate cost center and to agree with the provider's paid invoices.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304				
							CCR, Title 22, Sections 51511 and 51511.5				
16	10.5	075	4	8A-2	075	4	Patient Supplies - Other - Nonlabor		$48,105	($638)	$47,467
	10.5	125	4	8A-2	125	4	Subacute Care - Other - Nonlabor	*	487,228	47,123	534,351
							To adjust enteral per patient day expenses to the appropriate cost center.				
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304				
							CCR, Title 22, Sections 51511 and 51511.5				
17	10.5	005	1	8A-2	005	1	Plant Operations and Maintenance - Salaries and Wages		$134,958	($101,576)	$33,382
	10.5	065	1	8A-2	065	1	Dietary - Salaries and Wages		209,748	(15,359)	194,389
	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages	*	1,382,073	(43,713)	1,338,360
	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	*	396,208	(140,375)	255,833
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	453,046	66,081	519,127
							To adjust reported home office costs to agree with the Longwood Management Corporation Revised Home Office Costs and Home Office Audit Report for fiscal periods ended February 28, 2009 and February 28, 2010.				
							42 CFR 413.17 and 413.24				
							CMS Pub. 15-1, Sections 2150.2 and 2304				
							State Plan Amendment, Section V.C.3				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

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			
18	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	630	182	812
	10.7	010	1	7	010		Housekeeping	315	(249)	66
	10.7	060	1	7	060		Laundry and Linen	280	190	470
	10.7	065	1	7	065		Dietary	1,035	1,462	2,497
	10.7	075	1	7	075		Patient Supplies	192	43	235
	10.7	080	1	7	080		Physical Therapy	551	(248)	303
	10.7	082	1	7	082		Occupational Therapy	384	(148)	236
	10.7	083	1	7	083		Speech Pathology	0	18	18
	10.7	085	1	7	085		Pharmacy	56	88	144
	10.7	100	1	7	100		Other Ancillary Services	20	(20)	0
	10.7	101	1	7	101		Subacute Ancillary Services	0	34	34
	10.7	105	1	7	105		Skilled Nursing Care	8,148	2,015	10,163
	10.7	125	1	7	125		Subacute Care	2,916	645	3,561
	10.7	155	1	7	155		Social Services	162	(73)	89
	10.7	160	1	7	160		Activities	81	1,388	1,469
	10.7	165	1	7	165		Administration	925	(79)	846
	10.7	166	1	7	166		Medical Records	213	85	298
	10.7	170	1	7	170		Inservice Education - Nursing	368	(177)	191
	10.7	175	1	7	N/A		Total Statistics - Square Feet	16,446	5,156	21,602
							To adjust square feet statistics to agree with the provider's square foot floor plan.			
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
19	10.7	010	2	7	010		Housekeeping (Square Feet)	0	66	66
	10.7	060	2,3	7	060		Laundry and Linen	0	470	470
	10.7	065	2,3	7	065		Dietary	0	2,497	2,497
	10.7	075	2,3	7	075		Patient Supplies	0	235	235
	10.7	080	2,3	7	080		Physical Therapy	0	303	303
	10.7	082	2,3	7	082		Occupational Therapy	0	236	236
	10.7	083	2,3	7	083		Speech Pathology	0	18	18
	10.7	085	2,3	7	085		Pharmacy	0	144	144
	10.7	101	2,3	7	101		Subacute Ancillary Services	0	34	34

-Continued on next page-

Provider Name	Fiscal Period	Provider Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

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			
-Continued from previous page-										
19	10.7	105	2,3	7	105		Skilled Nursing Care (Square Feet)	0	10,163	10,163
	10.7	125	2,3	7	125		Subacute Care	0	3,561	3,561
	10.7	140	2,3	7	140		Beauty and Barber	0	170	170
	10.7	155	2,3	7	155		Social Services	0	89	89
	10.7	160	2,3	7	160		Activities	0	1,469	1,469
	10.7	165	2,3	7	165		Administration	0	846	846
	10.7	166	2,3	7	166		Medical Records	0	298	298
	10.7	170	2,3	7	170		Inservice Education - Nursing	0	191	191
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	20,790	20,790
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	20,724	20,724
							To adjust square feet statistics to agree with the provider's square foot floor plan. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
20	10.7	125	5	7	125		Subacute Care (Number of Patient Meals)	18,654	(18,654)	0
	10.7	175	5	7	N/A		Total Statistics - Number of Patient Meals	96,186	(18,654)	77,532
							To exclude dietary meals assigned to the Subacute Department since Subacute patients were on tube feeding which was direct costed. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304			

Provider Name	Fiscal Period	Provider Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
21	4.3	100	2	ASA 1	48.00		Medi-Cal Subacute Care Patient Days - Ventilator	5,631	235	5,866
	4.3	120	2	ASA 1	44.00		Medi-Cal Subacute Care Patient Days - Total	9,591	28	9,619
							To adjust Medi-Cal Subacute Care Days to agree with the following EDS Paid Claims Summary:			
							Report Date: August 10, 2010			
							Payment Period: January 1, 2009 through August 10, 2010			
							Service Period: January 1, 2009 through December 31, 2009			
							42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64			
							CMS Pub. 15-1, Sections 2304 and 2408			
22	4.3	100	1	ASA 1	48.00		Total Subacute Care Days - Ventilator	5,631	609	6,240
	4.3	115	1	ASA 1	49.00		Total Subacute Care Days - Nonventilator	4,601	(609)	3,992
							To reclassify total Subacute care patient days to reflect total ventilator and nonventilator patient days in the audit report.			
							42 CFR 413.20 / CMS Pub. 15-1, Section 2304			

Provider Name	Fiscal Period	Provider Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

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 TOTAL CHARGES			
23	13	35	2	ASA 2	110.00		Other Ancillary Services - Total Ancillary Charges To eliminate beauty and barber charges for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2202.4, 2102, 2206, 2302.6 and 2304	$50,458	($3,678)	$46,780

Provider Name	Fiscal Period	Provider Number	Adjustments
CASA BONITA CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC06291J	25

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 OTHER MATTERS			
24	Not Reported			1	14.00		Overpayments To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1	$0	$3,815	$3,815
25	Not Reported			ASA 1	41.00		Contracted Number of Adult Subacute Beds To reflect the number of contracted Adult Subacute beds in the audit report. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304	0	29	29