REPORT
ON THE
RATE SETTING AUDIT

SERRANO NORTH CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
PROVIDER NUMBERS: ZZT06061H / NPI1134156698

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: Henry Kwan
Auditor: Miriam Dau

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 9, 2011

Hermann Muennichow, CPA
Muennichow & Associates, LLP
12814 Riverside Drive
North Hollywood, California 91607

PROVIDER: SERRANO NORTH CONVALESCENT HOSPITAL
PROVIDER NOS. ZZT06061H / NPI1134156698
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 Schedule

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

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

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

Chief
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:
SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number:
ZZT06061H

NPI:
1134156698

OSHPD Facility No.:
206190697

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	$ 1,864,636	$ 62.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 524,215	$ 17.69
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 387,831	$ 13.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 8,439	$ 0.28
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 61,510	$ 2.08
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 26,112	$ 0.88
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 114,630	$ 3.87
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 269,075	$ 9.08
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 430,281	$ 14.52
11	Cost of Routine Service/Audited Total Costs	$ 3,764,748	$ 3,686,729	$ 124.42
12	Total Patient Days (Adj)	29,631	29,631	
13	Cost Per Patient Day (Cost Divided by Days)	$ 127.05	$ 124.42	
14	Overpayments (Adj)	$ 0	$ 0	
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	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
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	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
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:
SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number:
ZZT06061H

NPI:
1134156698

OSHPD Facility No.:
206190697

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: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility No.: 206190697

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)	$ 34,881	$ 34,881			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	50,423		$ 50,423		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	13,839	0	0	13,839	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	90,160	0	0	90,160	*****
081	Respiratory Therapy	0	0	0	0	*****
082	Occupational Therapy	52,512	0	0	52,512	*****
083	Speech Pathology	6,880	0	0	6,880	*****
085	Pharmacy	23,864	0	0	23,864	*****
090	Laboratory	5,520	0	0	5,520	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	12,497	0	0	12,497	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,779,332	34,881	50,423	1,864,636	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	**
126	Subacute Care - 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	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 2,069,908	$ 34,881	$ 50,423	$ 2,069,908	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
SERRANO NORTH CONVALESCENT HOSPITAL	ZZT06061H	1134156698	206190697	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	$ 42,311	$ 42,311											
010	Housekeeping	114,860	108	$ 114,968										
060	Laundry and Linen	55,811	1,589	4,329	$ 61,729									
065	Dietary	234,356	4,404	11,996	0	$ 250,755								
155	Social Services	N/A	396	1,080	0	0	$ 1,477							
160	Activities	N/A	2,778	7,569	0	0	0	$ 10,348						
165	Administration	N/A	396	1,080	0	0	0	0		$ 1,477	$ 1,477			
166	Medical Records	36,777	0	0	0	0	0	0		36,777		$ 36,777		
170	Inservice Education - Nursing	60,112	1,667	4,541	0	0	0	0	$ 66,321					
	ANCILLARY SERVICES													
075	Patient Supplies		4,542	12,372	0	0	0	0	0	16,914	27	670	$ 17,611	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy		0	0	0	0	0	0	0	0	44	1,087	1,131	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy		0	0	0	0	0	0	0	0	25	633	659	*****
083	Speech Pathology		0	0	0	0	0	0	0	0	3	83	86	*****
085	Pharmacy		0	0	0	0	0	0	0	0	12	288	299	*****
090	Laboratory		0	0	0	0	0	0	0	0	3	67	69	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	6	151	157	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		26,430	72,000	61,729	250,755	1,477	10,348	66,321	489,059	1,357	33,798	524,215	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - 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		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 544,227	$ 42,311	$ 114,968	$ 61,729	$ 250,755	$ 1,477	$ 10,348	$ 66,321	$ 505,973	$ 1,477	$ 36,777	$ 544,227	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
SERRANO NORTH CONVALESCENT HOSPITAL	ZZT06061H	1134156698	206190697	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	$ 135,803	$ 135,803											
010	Housekeeping	16,107	347	$ 16,454										
060	Laundry and Linen	18,357	5,100	620	$ 24,077									
065	Dietary	146,601	14,134	1,717	0	$ 162,452								
155	Social Services	3,336	1,273	155	0	0	$ 4,763							
160	Activities	2,422	8,918	1,083	0	0	0	$ 12,423						
165	Administration	N/A	1,273	155	0	0	0	0		$ 1,427	$ 1,427			
166	Medical Records	7,605	0	0	0	0	0	0		7,605		$ 7,605		
170	Inservice Education - Nursing	0	5,351	650	0	0	0	0	$ 6,001					
	ANCILLARY SERVICES													
075	Patient Supplies	0	14,577	1,771	0	0	0	0	0	16,348	26	139	$ 16,512	*****
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy	0	0	0	0	0	0	0	0	0	42	225	267	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	25	131	156	*****
083	Speech Pathology	0	0	0	0	0	0	0	0	0	3	17	20	*****
085	Pharmacy	0	0	0	0	0	0	0	0	0	11	60	71	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	3	14	16	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	6	31	37	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	74,679	84,831	10,305	24,077	162,452	4,763	12,423	6,001	379,530	1,312	6,989	387,831	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - 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		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 404,910	$ 135,803	$ 16,454	$ 24,077	$ 162,452	$ 4,763	$ 12,423	$ 6,001	$ 395,878	$ 1,427	$ 7,605	$ 404,910	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

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)	$ 9,465	12%							
	Property Tax (line 40)	68,987	88%	$ 78,452						
005	Plant Operations and Maintenance			2,003	$ 2,003					
010	Housekeeping			195	5	$ 201				
060	Laundry and Linen			2,871	75	8	$ 2,954			
065	Dietary			7,956	208	21	0	$ 8,186		
155	Social Services			716	19	2	0	0	$ 737	
160	Activities			5,020	132	13	0	0	0	$ 5,165
165	Administration			716	19	2	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			3,012	79	8	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			8,206	215	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			47,755	1,251	126	2,954	8,186	737	5,165
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - 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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 78,452	100%	$ 78,452	$ 2,003	$ 201	$ 2,954	$ 8,186	$ 737	$ 5,165

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

**** (To Pediatric Subacute Schedule 1)

***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

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 12% Of Total	Property Tax 88% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 9,465	12%								
	Property Tax (line 40)	68,987	88%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 737	$ 737					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ 3,099							
	ANCILLARY SERVICES										
075	Patient Supplies			0	8,443	13	0	$ 8,456	$ 1,020	$ 7,436	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	*****
080	Physical Therapy			0	0	22	0	22	3	19	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	0	13	0	13	2	11	*****
083	Speech Pathology			0	0	2	0	2	0	1	*****
085	Pharmacy			0	0	6	0	6	1	5	*****
090	Laboratory			0	0	1	0	1	0	1	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	3	0	3	0	3	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			3,099	69,272	677	0	69,950	8,439	61,510	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	**
126	Subacute Care - 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	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 78,452	100%	$ 3,099	$ 77,715	$ 737	$ -	$ 78,452	$ 9,465	$ 68,987	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
SERRANO NORTH CONVALESCENT HOSPITAL	ZZT06061H	1134156698	206190697	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. 51% of Total	DPH License Fees 3% of Total	Liability Insurance 14% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 33,576													
055	Interest-Other	296													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	434,329													
	Total Costs Allocable as Administration	468,201	51%												
167	DPH Licensing Fees	28,413	3%												
168	Liability Insurance	124,732	14%												
169	Quality Assurance Fees	292,788	32%												
174	Caregiver Training	0	0%												
	Total	914,134	100%						$ 914,134						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 13,839	$ 16,914	$ 16,348	$ 8,443	$ 55,544	16,650	$ 8,528	$ 518	$ 2,272	$ 5,333	$ -	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy			90,160	0	0	0	90,160	27,027	13,843	840	3,688	8,656	0	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy			52,512	0	0	0	52,512	15,741	8,062	489	2,148	5,042	0	*****
083	Speech Pathology			6,880	0	0	0	6,880	2,062	1,056	64	281	661	0	*****
085	Pharmacy			23,864	0	0	0	23,864	7,154	3,664	222	976	2,291	0	*****
090	Laboratory			5,520	0	0	0	5,520	1,655	848	51	226	530	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			12,497	0	0	0	12,497	3,746	1,919	116	511	1,200	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,864,636	489,059	379,530	69,272	2,802,498	840,098	430,281	26,112	114,630	269,075	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - 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			0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 914,134		$ 2,069,908	$ 505,973	$ 395,878	$ 77,715	$ 3,049,474	$ 914,134						
	Total Administrative Costs							$ 914,134		$ 468,201	$ 28,413	$ 124,732	$ 292,788	$ -	
	Unit Cost Multiplier							0.29976775							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 38,254	$ 9,032	$ 737	$ 48,023							
	TOTAL FACILITY COSTS							$ 4,011,631							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
SERRANO NORTH CONVALESCENT HOSPITAL	ZZT06061H	1134156698	206190697	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)
		(Adjs 2, 9)	(Adjs 2, 9)	(Adjs 2, 9)	(Adj 2)	(Adj 2)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	369									
010	Housekeeping	36	36								
060	Laundry and Linen	529	529	529							
065	Dietary	1,466	1,466	1,466							
155	Social Services	132	132	132							
160	Activities	925	925	925							
165	Administration	132	132	132							
166	Medical Records										
170	Inservice Education - Nursing	555	555	555							
	ANCILLARY SERVICES										
075	Patient Supplies	1,512	1,512	1,512						55,544	55,544
077	Specialized Support Surfaces									0	0
080	Physical Therapy									90,160	90,160
081	Respiratory Therapy									0	0
082	Occupational Therapy									52,512	52,512
083	Speech Pathology									6,880	6,880
085	Pharmacy									23,864	23,864
090	Laboratory									5,520	5,520
095	Home Health Services									0	0
100	Other Ancillary Services									12,497	12,497
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,799	8,799	8,799	74,898	86,421	1,854,011	1,854,011	1,854,011	2,802,498	2,802,498
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - 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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,455	14,086	14,050	74,898	86,421	1,854,011	1,854,011	1,854,011	3,049,474	3,049,474
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 34,881	$ 50,423			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.018813804	0.02719671			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 42,311	$ 114,968	$ 61,729	$ 250,755	$ 1,477	$ 10,348	$ 66,321	$ 1,477	$ 36,777
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.00376260	8.18278544	0.82416999	2.90155725	0.00079645	0.00558117	0.03577138	0.00048422	0.01206011
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 135,803	$ 16,454	$ 24,077	$ 162,452	$ 4,763	$ 12,423	$ 6,001	$ 1,427	$ 7,605
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.64099106	1.17110859	0.32145853	1.87976925	0.00256913	0.00670071	0.00323661	0.00046801	0.00249387
	TOTAL CAPITAL COSTS - SCH. 5	$ 78,452	$ 2,003	$ 201	$ 2,954	$ 8,186	$ 737	$ 5,165	$ 3,099	$ 737	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	5.42732619	0.14217545	0.01427061	0.03943784	0.09472015	0.00039755	0.00278585	0.00167151	0.00024170	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

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	$ 33,465	$ 0	$ 33,465	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,846	0	8,846	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	135,803	0	135,803	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 178,114	$ 0	$ 178,114	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 95,368	$ 0	$ 95,368	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,492	0	19,492	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,107	0	16,107	(Sch 4)
010		Housekeeping - Total	6300	$ 130,967	$ 0	$ 130,967	
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	9,465	0	9,465	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	68,987	0	68,987	(Sch 5)
045		Property Insurance	7400	36,516	(2,940)	33,576	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	296	0	296	(Sch 6)
057		Subtotal 005 - 055		$ 424,345	$ (2,940)	$ 421,405	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 45,004	$ 0	$ 45,004	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,807	0	10,807	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,357	0	18,357	(Sch 4)
060		Laundry and Linen - Total	6400	$ 74,168	$ 0	$ 74,168	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 187,182	$ 0	$ 187,182	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,174	0	47,174	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	133,796	12,805	146,601	(Sch 4)
065		Dietary - Total	6500	$ 368,152	$ 12,805	$ 380,957	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,872	2,967	13,839	
075		Patient Supplies - Total	8100	$ 10,872	$ 2,967	$ 13,839	(Sch 2)
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: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	90,160	0	90,160	
080		Physical Therapy - Total	8200	$ 90,160	$ 0	$ 90,160	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	52,512	0	52,512	
082		Occupational Therapy - Total	8250	$ 52,512	$ 0	$ 52,512	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	6,880	0	6,880	
083		Speech Pathology - Total	8280	$ 6,880	$ 0	$ 6,880	(Sch 2)
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	23,864	0	23,864	
085		Pharmacy - Total	8300	$ 23,864	$ 0	$ 23,864	(Sch 2)
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	5,520	0	5,520	
090		Laboratory - Total	8400	$ 5,520	$ 0	$ 5,520	(Sch 2)
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	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
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	3,035	9,462	12,497	
100		Other Ancillary Services - Total	8900	$ 3,035	$ 9,462	$ 12,497	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

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	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 192,843	$ 12,429	$ 205,272	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,455,765	$ 0	$ 1,455,765	(Sch 2)
105	.20-.39	Fringe Benefits	6110	323,567	0	323,567	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	108,913	(34,234)	74,679	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,888,245	$ (34,234)	$ 1,854,011	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - 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: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

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	0	0	0	
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	(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**		$ 1,888,245	$ (34,234)	$ 1,854,011	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 28,039	$ 0	$ 28,039	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,842	0	6,842	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,336	0	3,336	(Sch 4)
155		Social Services - Total	6600	$ 38,217	$ 0	$ 38,217	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

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	$ 39,750	$ 0	$ 39,750	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,673	0	10,673	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,422	0	2,422	(Sch 4)
160		Activities - Total	6700	$ 52,845	$ 0	$ 52,845	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 144,383	$ 0	$ 144,383	(Sch 6)
165	.20-.39	Fringe Benefits	6900	27,555	0	27,555	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	253,391	9,000	262,391	(Sch 6)
165		Administration - Total	6900	$ 425,329	$ 9,000	$ 434,329	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 33,094	$ 0	$ 33,094	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	3,683	0	3,683	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	7,605	0	7,605	(Sch 4)
166		Medical Records - Total	6900	$ 44,382	$ 0	$ 44,382	
167		DPH Licensing Fees	6900	$ 28,413	$ 0	$ 28,413	(Sch 6)
168		Liability Insurance	6900	$ 124,732	$ 0	$ 124,732	(Sch 6)
169		Quality Assurance Fees	6900	$ 292,788	$ 0	$ 292,788	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 47,028	$ 0	$ 47,028	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,084	0	13,084	(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	$ 60,112	$ 0	$ 60,112	
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		$ 1,066,818	$ 9,000	$ 1,075,818	
200		**Total**		**$ 4,014,571**	**$ (2,940)**	**$ 4,011,631**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 33,465	$	$ 33,465
005	2	Fringe Benefits		8,846		8,846
005	3	Agency Staff		0		0
005	4	Other - Nonlabor		135,803		135,803
005	5	Plant Operations and Maintenance - Total		$ 178,114	$ 0	$ 178,114
010		Housekeeping				
010	1	Salaries and Wages		$ 95,368	$	$ 95,368
010	2	Fringe Benefits		19,492		19,492
010	3	Agency Staff		0		0
010	4	Other - Nonlabor		16,107		16,107
010	5	Housekeeping - Total		$ 130,967	$ 0	$ 130,967
015	4	Depreciation: Buildings and Improvements		$ 0	$	$ 0
020	4	Depreciation: Leasehold Improvements		0		0
025	4	Depreciation: Equipment		9,465		9,465
030	4	Depreciation and Amortization - Other		0		0
035	4	Leases and Rentals		0		0
040	4	Property Taxes		68,987		68,987
045	4	Property Insurance		36,516		36,516
050	4	Interest-Property, Plant, and Equipment		0		0
055	4	Interest-Other		296		296
		Subtotal 005 - 055		424,345	0	424,345
060		Laundry and Linen				
060	1	Salaries and Wages		$ 45,004	$	$ 45,004
060	2	Fringe Benefits		10,807		10,807
060	3	Agency Staff		0		0
060	4	Other - Nonlabor		18,357		18,357
060	5	Laundry and Linen - Total		$ 74,168	$ 0	$ 74,168
065		Dietary				
065	1	Salaries and Wages		$ 187,182	$	$ 187,182
065	2	Fringe Benefits		47,174		47,174
065	3	Agency Staff		0		0
065	4	Other - Nonlabor		133,796		133,796
065	5	Dietary - Total		$ 368,152	$ 0	$ 368,152
070	4	Provision for Bad Debts		$ 0	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 0	$	$ 0
075	2	Fringe Benefits		0		0
075	3	Agency Staff		0		0
075	4	Other - Nonlabor		10,872		10,872
075	5	Patient Supplies - Total		$ 10,872	$ 0	$ 10,872
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$ 0	$	$ 0
077	2	Fringe Benefits		0		0
077	3	Agency Staff		0		0
077	4	Other - Nonlabor		0		0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$ 0	$	$ 0
080	2	Fringe Benefits		0		0
080	3	Agency Staff		0		0
080	4	Other - Nonlabor		90,160		90,160
080	5	Physical Therapy - Total		$ 90,160	$ 0	$ 90,160
081		Respiratory Therapy				
081	1	Salaries and Wages		$ 0	$	$ 0
081	2	Fringe Benefits		0		0
081	3	Agency Staff		0		0
081	4	Other - Nonlabor		0		0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$ 0	$	$ 0
082	2	Fringe Benefits		0		0
082	3	Agency Staff		0		0
082	4	Other - Nonlabor		52,512		52,512
082	5	Occupational Therapy - Total		$ 52,512	$ 0	$ 52,512
083		Speech Pathology				
083	1	Salaries and Wages		$ 0	$	$ 0
083	2	Fringe Benefits		0		0
083	3	Agency Staff		0		0
083	4	Other - Nonlabor		6,880		6,880
083	5	Speech Pathology - Total		$ 6,880	$ 0	$ 6,880
085		Pharmacy				
085	1	Salaries and Wages		$ 0	$	$ 0
085	2	Fringe Benefits		0		0
085	3	Agency Staff		0		0
085	4	Other - Nonlabor		23,864		23,864
085	5	Pharmacy - Total		$ 23,864	$ 0	$ 23,864
090		Laboratory				
090	1	Salaries and Wages		$ 0	$	$ 0
090	2	Fringe Benefits		0		0
090	3	Agency Staff		0		0
090	4	Other - Nonlabor		5,520		5,520
090	5	Laboratory - Total		$ 5,520	$ 0	$ 5,520
095		Home Health Services				
095	1	Salaries and Wages		$ 0	$	$ 0
095	2	Fringe Benefits		0		0
095	3	Agency Staff		0		0
095	4	Other - Nonlabor		0		0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$ 0	$	$ 0
100	2	Fringe Benefits		0		0
100	3	Agency Staff		0		0
100	4	Other - Nonlabor		3,035		3,035
100	5	Other Ancillary Services - Total		$ 3,035	$ 0	$ 3,035

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$ 0	$	$ 0
101	2	Fringe Benefits		0		0
101	3	Agency Staff		0		0
101	4	Other - Nonlabor		0		0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$ 0	$	$ 0
102	2	Fringe Benefits		0		0
102	3	Agency Staff		0		0
102	4	Other - Nonlabor		0		0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 192,843	$ 0	$ 192,843
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,455,765	$	$ 1,455,765
105	2	Fringe Benefits		323,567		323,567
105	3	Agency Staff		0		0
105	4	Other - Nonlabor		108,913		108,913
105	5	Skilled Nursing Care - Total		$ 1,888,245	$ 0	$ 1,888,245
110		Intermediate Care				
110	1	Salaries and Wages		$ 0	$	$ 0
110	2	Fringe Benefits		0		0
110	3	Agency Staff		0		0
110	4	Other - Nonlabor		0		0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$ 0	$	$ 0
115	2	Fringe Benefits		0		0
115	3	Agency Staff		0		0
115	4	Other - Nonlabor		0		0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$ 0	$	$ 0
120	2	Fringe Benefits		0		0
120	3	Agency Staff		0		0
120	4	Other - Nonlabor		0		0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$ 0	$	$ 0
125	2	Fringe Benefits		0		0
125	3	Agency Staff		0		0
125	4	Other - Nonlabor		0		0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$ 0	$	$ 0
126	2	Fringe Benefits		0		0
126	3	Agency Staff		0		0
126	4	Other - Nonlabor		0		0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$ 0	$	$ 0
128	2	Fringe Benefits		0		0
128	3	Agency Staff		0		0
128	4	Other - Nonlabor		0		0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$ 0	$	$ 0
130	2	Fringe Benefits		0		0
130	3	Agency Staff		0		0
130	4	Other - Nonlabor		0		0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$ 0	$	$ 0
135	2	Fringe Benefits		0		0
135	3	Agency Staff		0		0
135	4	Other - Nonlabor		0		0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$ 0	$	$ 0
139	2	Fringe Benefits		0		0
139	3	Agency Staff		0		0
139	4	Other - Nonlabor		0		0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$ 0	$	$ 0
140	2	Fringe Benefits		0		0
140	3	Agency Staff		0		0
140	4	Other - Nonlabor		0		0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$ 0	$	$ 0
145	2	Fringe Benefits		0		0
145	3	Agency Staff		0		0
145	4	Other - Nonlabor		0		0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 1,888,245	$ 0	$ 1,888,245
155		Social Services				
155	1	Salaries and Wages		$ 28,039	$	$ 28,039
155	2	Fringe Benefits		6,842		6,842
155	3	Agency Staff		0		0
155	4	Other - Nonlabor		3,336		3,336
155	5	Social Services - Total		$ 38,217	$ 0	$ 38,217
160		Activities				
160	1	Salaries and Wages		$ 39,750	$	$ 39,750
160	2	Fringe Benefits		10,673		10,673
160	3	Agency Staff		0		0
160	4	Other - Nonlabor		2,422		2,422
160	5	Activities - Total		$ 52,845	$ 0	$ 52,845

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: SERRANO NORTH CONVALESCENT HOSPITAL

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

Provider Number: ZZT06061H

NPI: 1134156698

OSHPD Facility Number: 206190697

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 144,383	$	$ 144,383
165	2	Fringe Benefits	1	19,948	7,607	27,555
165	3	Agency Staff		0		0
165	4	Other - Nonlabor	1	77,658	175,733	253,391
165	5	Administration - Total		$ 241,989	$ 183,340	$ 425,329
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 33,094	$	$ 33,094
166	2	Medical Records - Fringe Benefits	1	11,288	(7,605)	3,683
166	3	Medical Records - Agency Staff		0		0
166	4	Medical Records - Other - Nonlabor	1	0	7,605	7,605
166	5	Medical Records - Total		$ 44,382	$ 0	$ 44,382
167	4	DPH Licensing Fees ***		$ 28,413	$	$ 28,413
168	4	Liability Insurance ***	1	$ 198,360	$ (73,628)	$ 124,732
169	4	Quality Assurance Fees ***		$ 292,788	$	$ 292,788
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 47,028	$	$ 47,028
170	2	Fringe Benefits		13,084		13,084
170	3	Agency Staff		0		0
170	4	Other - Nonlabor		0		0
170	5	Inservice Education - Nursing - Total		$ 60,112	$ 0	$ 60,112
174		Caregiver Training ***				
174	1	Salaries and Wages		$ 0	$	$ 0
174	2	Fringe Benefits		0		0
174	3	Agency Staff		0		0
174	4	Other - Nonlabor		0		0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 957,106	$ 109,712	$ 1,066,818
200		**Total**		**$ 3,904,859**	**$ $ 109,712**	**$ 4,014,571**

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:
SERRANO NORTH CONVALESCENT HOSPITAL	ZZT06061H	1134156698	206190697	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7 & 8	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	(2,940)					(2,940)		
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	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	12,805	12,805						
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	2,967		2,967					
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:
SERRANO NORTH CONVALESCENT HOSPITAL	ZZT06061H	1134156698	206190697	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7 & 8	AUDIT ADJ	AUDIT ADJ
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	9,462				9,462			
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
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	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(34,234)	(12,805)	(2,967)	(9,000)	(9,462)			
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	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
SERRANO NORTH CONVALESCENT HOSPITAL	ZZT06061H	1134156698	206190697	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7 & 8	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
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	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	9,000			9,000				
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:
SERRANO NORTH CONVALESCENT HOSPITAL	ZZT06061H	1134156698	206190697	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7 & 8	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($2,940)	0	0	0	0	(2,940)	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
SERRANO NORTH CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06061H	9

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 ADJUSTMENTS			
1							To reconcile the provider's reported expenses on page 10.5 to the provider's reported expenses on page 10.1(3), column 14. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
2							To reconcile the provider's reported statistics on page 10.7 to the 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
SERRANO NORTH CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06061H	9

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				
3	10.5	65	4	8A-2	65	4	Dietary - Other - Nonlabor		$133,796	$12,805	$146,601
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor		108,913	(12,805)	96,108 *
							To reclassify nutrition expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	75	4	8A-2	75	4	Patient Supplies - Other - Nonlabor		$10,872	$2,967	$13,839
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	96,108	(2,967)	93,141 *
							To reclassify patient supplies expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor		$253,391	$9,000	$262,391
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	93,141	(9,000)	84,141 *
							To reclassify medical director consultant fees to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
							Title 22, Sections 5200 and 72305				
6	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other - Nonlabor		$3,035	$9,462	$12,497
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	84,141	(9,462)	74,679
							To reclassify oxygen and supplies expenses to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
SERRANO NORTH CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06061H	9

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			
	10.5	45	4	8A-2	45	4	Property Insurance	$36,516		
7							To adjust the property insurance expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		($2,068)	
8							To eliminate automobile insurance costs not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(872) ($2,940)	$33,576

Provider Name	Fiscal Period	Provider Number	Adjustments
SERRANO NORTH CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06061H	9

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 STATISTICS			
9	10.7	5	1	7	5		Plant Operations and Maintenance (Square Feet)	0	369	369
	10.7	10	1,2	7	10		Housekeeping	0	36	36
	10.7	60	1-3	7	60		Laundry and Linen	0	529	529
	10.7	65	1-3	7	65		Dietary	0	1,466	1,466
	10.7	75	1-3	7	75		Patient Supplies	0	1,512	1,512
	10.7	155	1-3	7	155		Social Services	0	132	132
	10.7	160	1-3	7	160		Activities	0	925	925
	10.7	165	1-3	7	165		Administration	0	132	132
	10.7	170	1-3	7	170		Inservice Education	0	555	555
	10.7	175	1	7	N/A		Total Statistics - Square Feet	8,799	5,656	14,455
	10.7	175	2	7	N/A		Total Statistics - Square Feet	8,799	5,287	14,086
	10.7	175	3	7	N/A		Total Statistics - Square Feet	8,799	5,251	14,050

To adjust square footage statistics to agree with the prior year's audit report.
42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306