

**REPORT
ON THE
RATE SETTING AUDIT**

**HA LE ALOHA CONVALESCENT HOSPITAL
CERES, CALIFORNIA
PROVIDER NUMBER: ZZR05935H
NPI NUMBER: 1770567984**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section - Fresno
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Susan Calvino**



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



EDMUND G. BROWN JR.
GOVERNOR

June 18, 2013

Tracy Orrin, Administrator
Mark One Corporation
812 West Main Street
Turlock, CA 95380

PROVIDER: HA LE ALOHA CONVALESCENT HOSPITAL
PROVIDER NO. ZZR05935H
NPI NO. 1770567984
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days and use of share of cost 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 \$4,912, which resulted from Medi-Cal share of cost overpayments.

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement 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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1770567984

OSHPD Facility No.:

206502269

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	\$ 1,178,150	\$ 75.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 418,439	\$ 26.65
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 335,517	\$ 21.37
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 178,854	\$ 11.39
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 8,759	\$ 0.56
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,734	\$ 1.45
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,796	\$ 1.90
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 195,787	\$ 12.47
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 181,841	\$ 11.58
11	Cost of Routine Service/Audited Total Costs	\$ 2,581,682.00	\$ 2,549,876	\$ 162.42
12	Total Patient Days (Adj 15)	15,706	15,699	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 164.38	\$ 162.42	
14	Overpayments (Adj 16)	\$ 0	\$ (4,912)	
15	Medi-Cal Days (Adj 14)	15,138	14,756	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770567984

OSHPD Facility No.:
206502269

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770567984

OSHPD Facility No.:
206502269

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 35,951	\$ 35,951		
160	Activities	52,250		\$ 52,250	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,089,949	35,951	52,250	1,178,150 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,178,150	\$ 35,951	\$ 52,250	\$ 1,178,150

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 36,647	\$ 36,647										
010	Housekeeping	95,644	745	\$ 96,389									
060	Laundry and Linen	35,891	2,241	6,016	\$ 44,147								
065	Dietary	157,568	5,448	14,627	0	\$ 177,643							
155	Social Services	N/A	370	992	0	\$ 1,362							
160	Activities	N/A	2,974	7,985	0	0	\$ 10,960						
165	Administration	N/A	1,399	3,756	0	0	0		\$ 5,155	\$ 5,155			
166	Medical Records	29,795	404	1,084	0	0	0		31,283		\$ 31,283		
170	Inservice Education - Nursing	68,095	296	794	0	0	0	\$ 69,185					
ANCILLARY SERVICES													
075	Patient Supplies		358	962	0	0	0	0	0	1,320	12	74	\$ 1,406
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	69	421	490
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	90	549	639
083	Speech Pathology		0	0	0	0	0	0	0	0	15	92	107
085	Pharmacy		0	0	0	0	0	0	0	0	70	427	498
090	Laboratory		0	0	0	0	0	0	0	0	6	35	41
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	22	134	156
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		21,952	58,936	44,147	177,643	1,362	10,960	69,185	384,185	4,846	29,408	418,439 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		307	824	0	0	0	0	0	1,132	19	117	1,268
145	Other Nonreimbursable		154	412	0	0	0	0	0	566	4	26	596
	TOTAL	\$ 423,640	\$ 36,647	\$ 96,389	\$ 44,147	\$ 177,643	\$ 1,362	\$ 10,960	\$ 69,185	\$ 387,202	\$ 5,155	\$ 31,283	\$ 423,640

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 85,835	\$ 85,835										
010	Housekeeping	19,262	1,745	\$ 21,007									
060	Laundry and Linen	13,137	5,248	1,311	\$ 19,696								
065	Dietary	99,769	12,761	3,188	0	\$ 115,718							
155	Social Services	0	866	216	0	0	\$ 1,082						
160	Activities	2,752	6,966	1,740	0	0	0	\$ 11,459					
165	Administration	N/A	3,277	819	0	0	0	0		\$ 4,095	\$ 4,095		
166	Medical Records	0	946	236	0	0	0	0		1,182		\$ 1,182	
170	Inservice Education - Nursing	1,954	693	173	0	0	0	0	\$ 2,820				
ANCILLARY SERVICES													
075	Patient Supplies	913	839	210	0	0	0	0	0	1,962	10	3	\$ 1,974
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	29,644	0	0	0	0	0	0	0	29,644	55	16	29,715
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	38,641	0	0	0	0	0	0	0	38,641	72	21	38,734
083	Speech Pathology	6,469	0	0	0	0	0	0	0	6,469	12	3	6,484
085	Pharmacy	30,099	0	0	0	0	0	0	0	30,099	56	16	30,171
090	Laboratory	2,474	0	0	0	0	0	0	0	2,474	5	1	2,480
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,421	0	0	0	0	0	0	0	9,421	18	5	9,444
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	115,521	51,416	12,844	19,696	115,718	1,082	11,459	2,820	330,555	3,850	1,111	335,517
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,565	719	180	0	0	0	0	0	5,464	15	4	5,484
145	Other Nonreimbursable	0	360	90	0	0	0	0	0	449	3	1	454
	TOTAL	\$ 460,456	\$ 85,835	\$ 21,007	\$ 19,696	\$ 115,718	\$ 1,082	\$ 11,459	\$ 2,820	\$ 455,179	\$ 4,095	\$ 1,182	\$ 460,456

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 183,594	95%							
	Property Tax (line 40)	8,991	5%	\$ 192,585						
005	Plant Operations and Maintenance			21,174	\$ 21,174					
010	Housekeeping			3,485	430	\$ 3,915				
060	Laundry and Linen			10,480	1,295	244	\$ 12,019			
065	Dietary			25,483	3,148	594	0	\$ 29,225		
155	Social Services			1,729	214	40	0	0	\$ 1,983	
160	Activities			13,912	1,718	324	0	0	0	\$ 15,955
165	Administration			6,544	808	153	0	0	0	0
166	Medical Records			1,889	233	44	0	0	0	0
170	Inservice Education - Nursing			1,383	171	32	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,676	207	39	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			102,677	12,683	2,394	12,019	29,225	1,983	15,955
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,436	177	33	0	0	0	0
145	Other Nonreimbursable			718	89	17	0	0	0	0
	TOTAL	\$ 192,585	100%	\$ 192,585	\$ 21,174	\$ 3,915	\$ 12,019	\$ 29,225	\$ 1,983	\$ 15,955

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 183,594	95%							
	Property Tax (line 40)	8,991	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,505	\$ 7,505				
166	Medical Records				2,166		\$ 2,166			
170	Inservice Education - Nursing			\$ 1,586						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,922	18	5	\$ 1,945	\$ 1,854	\$ 91
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	101	29	130	124	6
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	132	38	170	162	8
083	Speech Pathology			0	0	22	6	28	27	1
085	Pharmacy			0	0	103	30	132	126	6
090	Laboratory			0	0	8	2	11	10	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	32	9	41	39	2
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,586	178,522	7,055	2,036	187,613	178,854	8,759 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,647	28	8	1,684	1,605	79
145	Other Nonreimbursable			0	824	6	2	832	793	39
	TOTAL	\$ 192,585	100%	\$ 1,586	\$ 182,915	\$ 7,505	\$ 2,166	\$ 192,585	\$ 183,594	\$ 8,991

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 42% of Total	DPH Licensing Fees 5% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 46% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,409												
055	Interest - Other	826												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	185,197												
	Total Costs Allocable as Administration	193,432	42%											
167	CDPH Licensing Fees	24,183	5%											
168	Professional Liability Insurance	31,695	7%											
169	Quality Assurance Fees	208,267	46%											
174	Caregiver Training	0	0%											
	Total	457,577	100%						\$ 457,577					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,320	\$ 1,962	\$ 1,922	\$ 5,204	1,081	\$ 457	\$ 57	\$ 75	\$ 492	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	29,644	0	29,644	6,156	2,602	325	426	2,802	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	38,641	0	38,641	8,024	3,392	424	556	3,652	0
083	Speech Pathology			0	0	6,469	0	6,469	1,343	568	71	93	611	0
085	Pharmacy			0	0	30,099	0	30,099	6,250	2,642	330	433	2,845	0
090	Laboratory			0	0	2,474	0	2,474	514	217	27	36	234	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,421	0	9,421	1,956	827	103	136	890	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,178,150	384,185	330,555	178,522	2,071,412	430,158	181,841	22,734	29,796	195,787	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,132	5,464	1,647	8,243	1,712	724	90	119	779	0
145	Other Nonreimbursable			0	566	449	824	1,839	382	161	20	26	174	0
	SUBTOTAL	\$ 457,577		\$ 1,178,150	\$ 387,202	\$ 455,179	\$ 182,915	\$ 2,203,445	\$ 457,577					
	Total Administrative Costs							\$ 457,577		\$ 193,432	\$ 24,183	\$ 31,695	\$ 208,267	\$ -
	Unit Cost Multiplier							0.20766432						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 36,438	\$ 5,277	\$ 9,670	\$ 51,386							
	TOTAL FACILITY COSTS							\$ 2,712,408						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 13)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	796									
010	Housekeeping	131	131								
060	Laundry and Linen	394	394	394							
065	Dietary	958	958	958							
155	Social Services	65	65	65							
160	Activities	523	523	523							
165	Administration	246	246	246							
166	Medical Records	71	71	71							
170	Inservice Education - Nursing	52	52	52							
	ANCILLARY SERVICES										
075	Patient Supplies	63	63	63						5,204	5,204
077	Specialized Support Surfaces									0	0
080	Physical Therapy									29,644	29,644
081	Respiratory Therapy									0	0
082	Occupational Therapy									38,641	38,641
083	Speech Pathology									6,469	6,469
085	Pharmacy									30,099	30,099
090	Laboratory									2,474	2,474
095	Home Health Services									0	0
100	Other Ancillary Services									9,421	9,421
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,860	3,860	3,860	82,945	47,118	1,205,470	1,205,470	1,205,470	2,071,412	2,071,412
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	54	54	54						8,243	8,243
145	Other Nonreimbursable	27	27	27						1,839	1,839
	TOTAL STATISTICS	7,240	6,444	6,313	82,945	47,118	1,205,470	1,205,470	1,205,470	2,203,445	2,203,445
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 35,951	\$ 52,250			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029823222	0.04334409			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 36,647	\$ 96,389	\$ 44,147	\$ 177,643	\$ 1,362	\$ 10,960	\$ 69,185	\$ 5,155	\$ 31,283
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.68699566	15.26833462	0.53224908	3.77017714	0.00112993	0.00909159	0.05739228	0.00233952	0.01419723
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 85,835	\$ 21,007	\$ 19,696	\$ 115,718	\$ 1,082	\$ 11,459	\$ 2,820	\$ 4,095	\$ 1,182
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.32014277	3.32756830	0.23746095	2.45590872	0.00089766	0.00950563	0.00233907	0.00185861	0.00053643
	TOTAL CAPITAL COSTS - SCH. 5	\$ 192,585	\$ 21,174	\$ 3,915	\$ 12,019	\$ 29,225	\$ 1,983	\$ 15,955	\$ 1,586	\$ 7,505	\$ 2,166
	UNIT COST MULTIPLIER (CAPITAL COSTS)	26.60013812	3.28580229	0.62015812	0.14490811	0.62024794	0.00164492	0.01323524	0.00131593	0.00340580	0.00098298

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 27,691	\$ 0	\$ 27,691	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,986	(30)	8,956	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	85,835	0	85,835	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 122,512	\$ (30)	\$ 122,482	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 74,432	\$ 0	\$ 74,432	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,268	(56)	21,212	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,262	0	19,262	(Sch 4)
010		Housekeeping - Total	6300	\$ 114,962	\$ (56)	\$ 114,906	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,731	0	3,731	(Sch 5)
025		Depreciation: Equipment	7140	8,662	0	8,662	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	171,201	0	171,201	(Sch 5)
040		Property Taxes	7300	8,073	918	8,991	(Sch 5)
045		Property Insurance	7400	918	6,491	7,409	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 826	\$ 826	(Sch 6)
057		Subtotal 005 - 055		\$ 430,059	\$ 8,149	\$ 438,208	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 27,400	\$ 0	\$ 27,400	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,534	(43)	8,491	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,137	0	13,137	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 49,071	\$ (43)	\$ 49,028	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 119,160	\$ 0	\$ 119,160	(Sch 3)
065	.20-.39	Fringe Benefits	6500	38,530	(122)	38,408	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	99,769	0	99,769	(Sch 4)
065		Dietary - Total	6500	\$ 257,459	\$ (122)	\$ 257,337	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	913	0	913	(Sch 4)
075		Patient Supplies - Total	8100	\$ 913	\$ 0	\$ 913	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	29,644	0	29,644	(Sch 4)
080		Physical Therapy - Total	8200	\$ 29,644	\$ 0	\$ 29,644	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	38,641	0	38,641	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 38,641	\$ 0	\$ 38,641	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	6,469	0	6,469	(Sch 4)
083		Speech Pathology - Total	8280	\$ 6,469	\$ 0	\$ 6,469	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	30,099	0	30,099	(Sch 4)
085		Pharmacy - Total	8300	\$ 30,099	\$ 0	\$ 30,099	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	2,474	0	2,474	(Sch 4)
090		Laboratory - Total	8400	\$ 2,474	\$ 0	\$ 2,474	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,261	6,160	9,421	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,261	\$ 6,160	\$ 9,421	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 111,501	\$ 6,160	\$ 117,661	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 847,042	\$ 0	\$ 847,042	(Sch 2)
105	.20-.39	Fringe Benefits	6110	243,816	(909)	242,907	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	121,681	(6,160)	115,521	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,212,539	\$ (7,069)	\$ 1,205,470	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		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
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		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
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		4,565	4,565 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 4,565	\$ 4,565
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,212,539	\$ (2,504)	\$ 1,210,035
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 26,776	\$ 0	\$ 26,776 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,224	(49)	9,175 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 36,000	\$ (49)	\$ 35,951

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HA LE ALOHA CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770567984

OSHPD Facility Number:
206502269

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 37,923	\$ 0	\$ 37,923	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,356	(29)	14,327	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,752	0	2,752	(Sch 4)
160		Activities - Total	6700	\$ 55,031	\$ (29)	\$ 55,002	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
165	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	205,691	(20,494)	185,197	(Sch 6)
165		Administration - Total	6900	\$ 205,691	\$ (20,494)	\$ 185,197	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 21,904	\$ 0	\$ 21,904	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,919	(28)	7,891	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 29,823	\$ (28)	\$ 29,795	
167		CDPH Licensing Fees	6900	\$ 24,183	\$ 0	\$ 24,183	(Sch 6)
168		Professional Liability Insurance	6900	\$ 43,921	\$ (12,226)	\$ 31,695	(Sch 6)
169		Quality Assurance Fees	6900	\$ 208,267	\$ 0	\$ 208,267	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 49,691	\$ 0	\$ 49,691	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,462	(58)	18,404	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,954	0	1,954	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 70,107	\$ (58)	\$ 70,049	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 673,023	\$ (32,884)	\$ 640,139	
200		Total		\$ 2,733,652	\$ (21,244)	\$ 2,712,408	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 85,761	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
HA LE ALOHA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770567984		16
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$85,761	\$85,761	

*Balance carried forward from prior/to subsequent adjustments

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$205,691	(\$4,565)	\$201,126 *	
	10.5	140	4	8A-1	140	4	Beauty and Barber	0	4,565	4,565	
							To reclassify beauty and barber expense to the appropriate cost cent for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$201,126	(\$30)	\$201,096 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	43,921	(796)	43,125 *	
	10.5	055	4	8A-1	055	4	Interest - Other	0	826	826	
							To reclassify finance charges to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$201,096	(\$7,409)	\$193,687 *	
	10.5	045	4	8A-1	045	4	Property Insurance	918	7,409	8,327 *	
							To reclassify property insurance to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	045	4	8A-1	045	4	Property Insurance	* \$8,327	(\$918)	\$7,409	
	10.5	040	4	8A-1	040	4	Property Taxes	8,073	918	8,991	
							To reclassify property tax expense for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$121,681	(\$6,160)	\$115,521	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	3,261	6,160	9,421	
							To reclassify oxygen expenses for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
7	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$8,986	(\$30)	\$8,956
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	21,268	(56)	21,212
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	8,534	(43)	8,491
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	38,530	(122)	38,408
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	243,816	(909)	242,907
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	9,224	(49)	9,175
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	14,356	(29)	14,327
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	7,919	(28)	7,891
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	18,462	(58)	18,404
							To eliminate prior period worker's compensation expense and to agree with the provider's records. 42 CFR 413.5, 413.20, 413.24 and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304			
8	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$43,125	(\$11,430)	\$31,695
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 193,687	385	194,072 *
							To adjust the reported professional liability insurance to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$194,072		
9							To eliminate unallowable state income tax credit fee. 42 CFR 413.9 and 413.20 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, and 2300		(\$6,394)	
10							To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104 and 2139		(159) (\$6,553)	\$187,519 *

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<u>ADJUSTMENTS TO REPORTED COSTS</u>											
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate bonus expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$187,519	(\$2,322)	\$185,197

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Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
12	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	796	796	
	10.7	010	2,3	7	010	N/A	Housekeeping	0	131	131	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	394	394	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	958	958	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	63	63	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	3,860	3,860	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	54	54	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	27	27	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	65	65	
	10.7	160	1,2,3	7	160	N/A	Activities	0	523	523	
	10.7	165	1,2,3	7	165	N/A	Administration	0	246	246	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	71	71	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	52	52	
	10.7	175	1	7	175	N/A	Total Statistics - Capital	0	7,240	7,240	
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations and Maintenance	0	6,444	6,444	
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping	0	6,313	6,313	
To adjust square footage statistics to agree with prior year audited. 42 CFR 413.24 CMS Pub. 15-1, Sections 2300 and 2306											
13	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	82,945	82,945	
	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	47,118	47,118	
	10.7	175	4	7	175	N/A	Total Statistic - Laundry and Linen	0	82,945	82,945	
	10.7	175	5	7	175	N/A	Total Statistic - Dietary	0	47,118	47,118	
To adjust laundry and linen and dietary statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

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ADJUSTMENTS TO REPORTED PATIENT DAYS												
14	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/2011 through 12/31/2011 Payment Period: 01/01/2011 through 12/31/2012 Report Date: 01/11/2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	15,138	(382)	14,756		
15	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	15,706	(7)	15,699		

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<u>ADJUSTMENT TO OTHER MATTERS</u>												
16	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments for services that were charged to patients' share of cost that are separately billable and payable by the Medi-Cal program. CCR, Title 22, Sections 51511, 51123 and 51310		\$0	\$4,912	\$4,912	