

**REPORT  
ON THE  
RATE SETTING AUDIT**

**OLIVE RIDGE POST ACUTE CARE  
OROVILLE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1427006485**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Gary Diffenderffer  
Auditors: Lucille Ramos, Mony Sor, Jennifer White, and Firas Yaghmour**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 31, 2013

Terri L. Roche  
Reimbursement Manager  
Evergreen Healthcare Management, LLC  
4601 NE 77<sup>th</sup> Avenue, Suite 300  
Vancouver, WA 98662

OLIVE RIDGE POST ACUTE CARE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1427006485  
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 \$97,877, which resulted from Medi-Cal 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 Fee-For-Service Rates Development Division.

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

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

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

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

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—  
Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kvick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

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

Provider NPI:  
1427006485

OSHPD Facility No.:  
206044003

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,639,489	\$ 88.21
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 671,997	\$ 16.29
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 842,666	\$ 20.42
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,252,488	\$ 30.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 95,139	\$ 2.31
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,401	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 179,615	\$ 4.35
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 439,031	\$ 10.64
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,339,478	\$ 32.47
11	Cost of Routine Service/Audited Total Costs	\$ 8,931,786.00	\$ 8,483,304	\$ 205.61
12	Total Patient Days (Adj 23)	40,607	41,259	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 219.96	\$ 205.61	
14	Overpayments (Adj 26,27)		\$ 97,877	
15	Medi-Cal Days (Adj 25)	29,140	29,259	
16	Medi-Cal Managed Care Days (Adj 24)		44	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
OLIVE RIDGE POST ACUTE CARE

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

**Provider NPI:**  
1427006485

**OSHPD Facility No.:**  
206044003

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
OLIVE RIDGE POST ACUTE CARE

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

**Provider NPI:**  
1427006485

**OSHPD Facility No.:**  
206044003

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 72,176	\$ 72,176		
160	Activities	90,287		\$ 90,287	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,477,026	72,176	90,287	3,639,489 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	1,001	0	0	1,001
	<b>TOTAL</b>	<b>\$ 3,640,490</b>	<b>\$ 72,176</b>	<b>\$ 90,287</b>	<b>\$ 3,640,490</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 84,274	\$ 84,274										
010	Housekeeping	109,386	837	\$ 110,223									
060	Laundry and Linen	50,771	2,341	3,093	\$ 56,205								
065	Dietary	305,515	8,583	11,339	0	\$ 325,437							
155	Social Services	N/A	5,520	7,292	0	0	\$ 12,811						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	6,152	8,127	0	0	0	0		\$ 14,279	\$ 14,279		
166	Medical Records	76,027	278	367	0	0	0	0		76,672		\$ 76,672	
170	Inservice Education - Nursing	75,735	0	0	0	0	0	0	\$ 75,735				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		275	364	0	0	0	0	0	639	75	405	\$ 1,119
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,164	1,538	0	0	0	0	0	2,701	834	4,479	8,014
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,164	1,538	0	0	0	0	0	2,701	768	4,125	7,594
083	Speech Pathology		777	1,026	0	0	0	0	0	1,803	431	2,316	4,550
085	Pharmacy		725	958	0	0	0	0	0	1,683	584	3,136	5,403
090	Laboratory		0	0	0	0	0	0	0	0	29	157	187
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	149	801	950
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		55,785	73,693	56,205	325,437	12,811	0	75,735	599,666	11,356	60,975	671,997*
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*
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		673	889	0	0	0	0	0	1,563	35	187	1,784
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	17	92	109
	<b>TOTAL</b>	<b>\$ 701,708</b>	<b>\$ 84,274</b>	<b>\$ 110,223</b>	<b>\$ 56,205</b>	<b>\$ 325,437</b>	<b>\$ 12,811</b>	<b>\$ -</b>	<b>\$ 75,735</b>	<b>\$ 610,757</b>	<b>\$ 14,279</b>	<b>\$ 76,672</b>	<b>\$ 701,708</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 308,867	\$ 308,867										
010	Housekeeping	74,564	3,067	\$ 77,631									
060	Laundry and Linen	17,557	8,581	2,178	\$ 28,317								
065	Dietary	271,287	31,458	7,986	0	\$ 310,731							
155	Social Services	(254)	20,229	5,135	0	0	\$ 25,111						
160	Activities	5,866	0	0	0	0	0	\$ 5,866					
165	Administration	N/A	22,547	5,724	0	0	0	0		\$ 28,271	\$ 28,271		
166	Medical Records	7,764	1,019	259	0	0	0	0		9,042		\$ 9,042	
170	Inservice Education - Nursing	775	0	0	0	0	0	0	\$ 775				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	35,206	1,009	256	0	0	0	0	0	36,471	149	48	\$ 36,668
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	435,197	4,266	1,083	0	0	0	0	0	440,546	1,651	528	442,725
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	398,569	4,266	1,083	0	0	0	0	0	403,918	1,521	486	405,925
083	Speech Pathology	220,784	2,847	723	0	0	0	0	0	224,354	854	273	225,481
085	Pharmacy	306,945	2,657	675	0	0	0	0	0	310,277	1,156	370	311,803
090	Laboratory	16,285	0	0	0	0	0	0	0	16,285	58	19	16,362
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	82,857	0	0	0	0	0	0	0	82,857	295	94	83,247
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	185,837	204,453	51,903	28,317	310,731	25,111	5,866	775	812,992	22,483	7,191	842,666 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,915	2,467	626	0	0	0	0	0	6,009	69	22	6,100
145	Other Nonreimbursable	8,536	0	0	0	0	0	0	0	8,536	34	11	8,581
	<b>TOTAL</b>	<b>\$ 2,379,557</b>	<b>\$ 308,867</b>	<b>\$ 77,631</b>	<b>\$ 28,317</b>	<b>\$ 310,731</b>	<b>\$ 25,111</b>	<b>\$ 5,866</b>	<b>\$ 775</b>	<b>\$ 2,342,244</b>	<b>\$ 28,271</b>	<b>\$ 9,042</b>	<b>\$ 2,379,557</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

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

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,351,185	93%							
	Property Tax (line 40)	102,636	7%	\$ 1,453,821						
005	Plant Operations and Maintenance			51,174	\$ 51,174					
010	Housekeeping			13,928	508	\$ 14,436				
060	Laundry and Linen			38,970	1,422	405	\$ 40,797			
065	Dietary			142,860	5,212	1,485	0	\$ 149,557		
155	Social Services			91,868	3,352	955	0	0	\$ 96,174	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			102,393	3,736	1,064	0	0	0	0
166	Medical Records			4,627	169	48	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			4,582	167	48	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,372	707	201	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,372	707	201	0	0	0	0
083	Speech Pathology			12,930	472	134	0	0	0	0
085	Pharmacy			12,068	440	125	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			928,474	33,874	9,651	40,797	149,557	96,174	0
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			11,206	409	116	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,453,821	100%	\$ 1,453,821	\$ 51,174	\$ 14,436	\$ 40,797	\$ 149,557	\$ 96,174	\$ -

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

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

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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 93% Of Total	Property Tax 7% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,351,185	93%							
	Property Tax (line 40)	102,636	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 107,193	\$ 107,193				
166	Medical Records				4,844		\$ 4,844			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,797	566	26	\$ 5,389	\$ 5,008	\$ 380
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	20,280	6,261	283	26,824	24,930	1,894
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	20,280	5,767	261	26,307	24,450	1,857
083	Speech Pathology			0	13,536	3,238	146	16,920	15,725	1,194
085	Pharmacy			0	12,633	4,385	198	17,216	16,001	1,215
090	Laboratory			0	0	220	10	230	214	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,119	51	1,170	1,087	83
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	1,258,528	85,247	3,853	1,347,627	1,252,488	95,139
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	11,731	261	12	12,003	11,156	847
145	Other Nonreimbursable			0	0	129	6	135	125	10
	<b>TOTAL</b>	\$ 1,453,821	100%	\$ -	\$ 1,341,784	\$ 107,193	\$ 4,844	\$ 1,453,821	\$ 1,351,185	\$ 102,636

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 21,102												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,663,207												
	Total Costs Allocable as Administration	1,684,309	68%											
167	CDPH Licensing Fees	29,425	1%											
168	Professional Liability Insurance	225,854	9%											
169	Quality Assurance Fees	552,053	22%											
174	Caregiver Training	0	0%											
	Total	2,491,641	100%						\$ 2,491,641					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 639	\$ 36,471	\$ 4,797	\$ 41,907	13,159	\$ 8,895	\$ 155	\$ 1,193	\$ 2,915	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,701	440,546	20,280	463,527	145,545	98,386	1,719	13,193	32,247	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,701	403,918	20,280	426,899	134,044	90,612	1,583	12,150	29,699	0
083	Speech Pathology			0	1,803	224,354	13,536	239,693	75,262	50,876	889	6,822	16,675	0
085	Pharmacy			0	1,683	310,277	12,633	324,593	101,921	68,897	1,204	9,239	22,582	0
090	Laboratory			0	0	16,285	0	16,285	5,113	3,457	60	464	1,133	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	82,857	0	82,857	26,017	17,587	307	2,358	5,764	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,639,489	599,666	812,992	1,258,528	6,310,676	1,981,524	1,339,478	23,401	179,615	439,031	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,563	6,009	11,731	19,302	6,061	4,097	72	549	1,343	0
145	Other Nonreimbursable			1,001	0	8,536	0	9,536	2,994	2,024	35	271	663	0
	<b>SUBTOTAL</b>	\$ 2,491,641		\$ 3,640,490	\$ 610,757	\$ 2,342,244	\$ 1,341,784	\$ 7,935,274	\$ 2,491,641					
	Total Administrative Costs							\$ 2,491,641		\$ 1,684,309	\$ 29,425	\$ 225,854	\$ 552,053	\$ -
	Unit Cost Multiplier							0.31399558						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 90,951	\$ 37,313	\$ 112,037	\$ 240,301							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,667,216						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 22)	Plant Ops (SQ FT) 5 (Adj 22)	Hskpng (SQ FT) 10 (Adj 22)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,128									
010	Housekeeping	307	307								
060	Laundry and Linen	859	859	859							
065	Dietary	3,149	3,149	3,149							
155	Social Services	2,025	2,025	2,025							
160	Activities										
165	Administration	2,257	2,257	2,257							
166	Medical Records	102	102	102							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	101	101	101						41,907	41,907
077	Specialized Support Surfaces									0	0
080	Physical Therapy	427	427	427						463,527	463,527
081	Respiratory Therapy									0	0
082	Occupational Therapy	427	427	427						426,899	426,899
083	Speech Pathology	285	285	285						239,693	239,693
085	Pharmacy	266	266	266						324,593	324,593
090	Laboratory									16,285	16,285
095	Home Health Services									0	0
100	Other Ancillary Services									82,857	82,857
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	20,466	20,466	20,466	250,951	121,821	3,662,863	3,662,863	3,662,863	6,310,676	6,310,676
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	247	247	247						19,302	19,302
145	Other Nonreimbursable									9,536	9,536
	<b>TOTAL STATISTICS</b>	<b>32,046</b>	<b>30,918</b>	<b>30,611</b>	<b>250,951</b>	<b>121,821</b>	<b>3,662,863</b>	<b>3,662,863</b>	<b>3,662,863</b>	<b>7,935,274</b>	<b>7,935,274</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 72,176	\$ 90,287			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.019704805	0.024649298			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 84,274	\$ 110,223	\$ 56,205	\$ 325,437	\$ 12,811	\$ -	\$ 75,735	\$ 14,279	\$ 76,672
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.72572611	3.60075783	0.22396982	2.67143676	0.00349757	0.00000000	0.02067645	0.00179942	0.00966221
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 308,867	\$ 77,631	\$ 28,317	\$ 310,731	\$ 25,111	\$ 5,866	\$ 775	\$ 28,271	\$ 9,042
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.98987645	2.53604561	0.11283783	2.55071891	0.00685556	0.00160148	0.00021158	0.00356270	0.00113942
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,453,821	\$ 51,174	\$ 14,436	\$ 40,797	\$ 149,557	\$ 96,174	\$ -	\$ -	\$ 107,193	\$ 4,844
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	45.36668009	1.65513989	0.47158534	0.16256893	1.22767613	0.02625655	0.00000000	0.00000000	0.01350837	0.00061048

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

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

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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	\$ 65,962	\$ 0	\$ 65,962	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,339	(1,027)	18,312	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	329,498	(20,631)	308,867	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 414,799	\$ (21,658)	\$ 393,141	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 85,618	\$ 0	\$ 85,618	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,102	(1,334)	23,768	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	74,564	0	74,564	(Sch 4)
010		Housekeeping - Total	6300	\$ 185,284	\$ (1,334)	\$ 183,950	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,624	0	21,624	(Sch 5)
025		Depreciation: Equipment	7140	15,794	0	15,794	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,303,543	10,224	1,313,767	(Sch 5)
040		Property Taxes	7300	111,693	(9,057)	102,636	(Sch 5)
045		Property Insurance	7400	21,102	0	21,102	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,073,839	\$ (21,825)	\$ 2,052,014	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 39,739	\$ 0	\$ 39,739	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,651	(619)	11,032	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,557	0	17,557	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 68,947	\$ (619)	\$ 68,328	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 239,131	\$ 0	\$ 239,131	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,109	(3,725)	66,384	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	271,287	0	271,287	(Sch 4)
065		Dietary - Total	6500	\$ 580,527	\$ (3,725)	\$ 576,802	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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		35,206	35,206	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 35,206	\$ 35,206	
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	32,221	(32,221)	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 32,221	\$ (32,221)	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

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

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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		435,197	435,197	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 435,197	\$ 435,197	
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	435,197	(435,197)	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 435,197	\$ (435,197)	\$ 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		398,569	398,569	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 398,569	\$ 398,569	
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	398,569	(177,785)	220,784	(Sch 4)
083		Speech Pathology - Total	8280	\$ 398,569	\$ (177,785)	\$ 220,784	
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	220,784	86,161	306,945	(Sch 4)
085		Pharmacy - Total	8300	\$ 220,784	\$ 86,161	\$ 306,945	
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	306,945	(290,660)	16,285	(Sch 4)
090		Laboratory - Total	8400	\$ 306,945	\$ (290,660)	\$ 16,285	
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	16,285	(16,285)	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 16,285	\$ (16,285)	\$ 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		82,857	82,857	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 82,857	\$ 82,857	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

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

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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	82,857	(82,857)	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 82,857	\$ (82,857)	\$ 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		\$ 1,492,858	\$ 2,985	\$ 1,495,843	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,721,514	\$ 0	\$ 2,721,514	(Sch 2)
105	.20-.39	Fringe Benefits	6110	797,904	(42,392)	755,512	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	189,597	(3,760)	185,837	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,709,015	\$ (46,152)	\$ 3,662,863	
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:  
OLIVE RIDGE POST ACUTE CARE

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

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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)
		<b>Other Nonreimbursable</b>				
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	2,915	(2,915)	0 (Sch 4)
139		Residential Care - Total	9100	\$ 2,915	\$ (2,915)	\$ 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		2,915	2,915 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 2,915	\$ 2,915
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 991	\$ 991 (Sch 2)
145	.20-.39	Fringe Benefits	9100		10	10 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		8,536	8,536 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 9,536	\$ 9,536
146		<b>Subtotal 105 - 145</b>		\$ 3,711,930	\$ (36,616)	\$ 3,675,314
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,493	\$ 0	\$ 56,493 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,563	(880)	15,683 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	(254)	0	(254) (Sch 4)
155		Social Services - Total	6600	\$ 72,802	\$ (880)	\$ 71,922

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OLIVE RIDGE POST ACUTE CARE

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

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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	\$ 70,669	\$ 0	\$ 70,669	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,719	(1,101)	19,618	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,866	0	5,866	(Sch 4)
160		Activities - Total	6700	\$ 97,254	\$ (1,101)	\$ 96,153	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 271,574	\$ (991)	\$ 270,583	(Sch 6)
165	.20-.39	Fringe Benefits	6900	79,621	(4,240)	75,381	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,843,604	(526,361)	1,317,243	(Sch 6)
165		Administration - Total	6900	\$ 2,194,799	\$ (531,592)	\$ 1,663,207	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 59,507	\$ 0	\$ 59,507	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,447	(927)	16,520	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,961	(197)	7,764	(Sch 4)
166		Medical Records - Total	6900	\$ 84,915	\$ (1,124)	\$ 83,791	
167		CDPH Licensing Fees	6900	\$ 29,425	\$ 0	\$ 29,425	(Sch 6)
168		Professional Liability Insurance	6900	\$ 255,691	\$ (29,837)	\$ 225,854	(Sch 6)
169		Quality Assurance Fees	6900	\$ 552,053	\$ 0	\$ 552,053	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 58,769	\$ 58,769	(Sch 3)
170	.20-.39	Fringe Benefits	6800		16,966	16,966	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		775	775	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 76,510	\$ 76,510	
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	
		<b>Subtotal 155 - 174</b>		\$ 3,286,939	\$ (488,024)	\$ 2,798,915	
200		<b>Total</b>		\$ 11,215,040	\$ (547,824)	\$ 10,667,216	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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\* For informational purposes only, this amount is included in various cost centers above.















Provider Name:  
OLIVE RIDGE POST ACUTE CARE

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(20,631)</u>	<u>(56,235)</u>	<u>(9,057)</u>	<u>76,510</u>	<u>(458)</u>	<u>(150)</u>	<u>(167)</u>	<u>(699)</u>	<u>(141,772)</u>







Provider Name:  
OLIVE RIDGE POST ACUTE CARE

Provider NPI:  
1427006485

OSHPD Facility Number:  
206044003

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

Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(233,812)</u>	<u>(12,261)</u>	<u>(146,132)</u>	<u>(2,960)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI	Adjustments		
OLIVE RIDGE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1427006485	27		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,303,543	\$7,066	\$1,310,609 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify copier lease expense from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	1,843,604	(7,066)	1,836,538 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$1,310,609	\$3,158	1,313,767	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify computer license expense a capital related costs to the Capital Related cost centers for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 1,836,538	(3,158)	1,833,380 *	
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$0	\$2,985	\$2,985 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify patient supplies expense from Skilled Nursing to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, 51511(c)	189,597	(2,985)	186,612 *	
4	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$991	\$991	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	0	10	10	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	271,574	(991)	270,583	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To reclassify the portion of the Admissions Coordinator's salary and benefits expenses related to marketing to a non-reimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	79,621	(10)	79,611 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
OLIVE RIDGE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1427006485	27		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	\$0	\$1,651	\$1,651 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify a portion of the Admissions Coordinator's business meals, telephone and communications expenses related to marketing to a nonreimbursable cost center in conjunction with adjustment 4. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2304, and 2328	* 1,833,380	(1,651)	1,831,729 *	
6	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	* \$1,651	\$6,885	\$8,536	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify travel expense related to marketing to a nonreimbursable cost center. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328	* 1,831,729	(6,885)	1,824,845 *	
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,824,845	\$197	\$1,825,042 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To reclassify medical records revenue and to abate against related expenses. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	7,961	(197)	7,764	
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,825,042	\$29,837	\$1,854,879 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify the provider's captive insurance offset to the appropriate cost center for proper cost determination. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507	255,691	(29,837)	225,854	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
OLIVE RIDGE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1427006485		27
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient telephone, television or radio costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	\$329,498	(\$20,631)	\$308,867
10	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$19,339	(\$1,027)	\$18,312
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	25,102	(1,334)	23,768
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	11,651	(619)	11,032
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	70,109	(3,725)	66,384
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	797,904	(42,392)	755,512
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	16,563	(880)	15,683
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	20,719	(1,101)	19,618
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 79,611	(4,230)	75,381
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To eliminate health insurance expense for the self-insurance plan reported in account 7-62-8707-0-1. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2161, 2162.2, 2162.5, 2162.7, 2162.9, 2300, 2304, and 2305	17,447	(927)	16,520
11	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property taxes not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2122.2F	\$111,693	(\$9,057)	\$102,636
12	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$2,985	\$32,221	\$35,206
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	32,221	(32,221)	0
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	0	435,197	435,197
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	435,197	(435,197)	0
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	398,569	398,569
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	398,569	(177,785)	220,784
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	220,784	86,161	306,945
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	306,945	(290,660)	16,285

-Continued on next page-

Provider Name							Fiscal Period	Provider NPI		Adjustments	
OLIVE RIDGE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1427006485		27	
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					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
-Continue from previous page-											
	10.5	095	4	8A-1	095	4	Home Health Services - Other - Nonlabor	\$16,285	(\$16,285)	\$0	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	82,857	82,857	
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	82,857	(82,857)	0	
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	2,915	(2,915)	0	
	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor	0	2,915	2,915	
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	0	58,769	58,769	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	16,966	16,966	
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	0	775	775	
To reconcile the provider's Cost Report page 10.5 to page 10.1, column 14. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304											
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$186,612			
13	To eliminate nursing supplies expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)									(\$458)	
14	To eliminate dental costs not included in the routine rate. CMS Pub.15-1, Section 2104.4 CCR, Title 22, 51511(c)									(150)	
15	To eliminate smoker's apron expense not included in the routine rate. CMS Pub.15-1, Section 2104.4 CCR, Title 22, 51511(c)									(167) (\$775)	\$185,837
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,854,879	(\$699)	\$1,854,180 *	
To eliminate membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3											

Provider Name							Fiscal Period		Provider NPI		Adjustments
OLIVE RIDGE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1427006485		27
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,854,180		
17							To eliminate extraordinary legal cost related to the settlement of two cases. The cost was not covered by insurance. CMS Pub. 15-1, Sections 2102.3, 2105.10, 2160A, and 2183			(\$141,772)	
18							To eliminate accrued Court ordered "settlement payment" expense in conjunction with adjustment 17. CMS Pub. 15-1, Sections 2102.3, 2105.10, 2160A, and 2183			(233,812)	
19							To eliminate legal fees for the defense of a lawsuit not covered by insurance and not related to patient care. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2			(12,261)	
20							To eliminate liability damages not covered by insurance and not related to patient care. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2			(146,132)	
21							To adjust reported home office costs to agree with the Evergreen Healthcare Management, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(2,960)	
										(\$536,937) \$1,317,243	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
OLIVE RIDGE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1427006485		27
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					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
22	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	101	101	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	367	(101)	266	
							To reclassify square feet statistics to agree with the provider's filed Medicare Cost Report				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments			
OLIVE RIDGE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1427006485		27			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>														
23	4.1	5	6	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, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	40,607	652	41,259				
24	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	44	44				

Provider Name							Fiscal Period	Provider NPI		Adjustments
OLIVE RIDGE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1427006485		27
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				
<b><u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u></b>										
25	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through November 19, 2012 Report Date: November 20, 2012 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	29,140	119	29,259

Provider Name							Fiscal Period			Provider NPI		Adjustments
OLIVE RIDGE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1427006485		27
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						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	Not Reported			1	14		Overpayments		\$0			
26							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$82,777			
27							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		15,100 <u>\$97,877</u>		\$97,877	