

**REPORT
ON THE
RATE SETTING AUDIT**

**OLYMPIA CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1174512941**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditor: Anita Keshishyan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 13, 2013

Administrator
Olympia Convalescent Hospital
1100 South Alvarado Street
Los Angeles, CA 90006

OLYMPIA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1174512941
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. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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.

Administrator
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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—Burbank at (818) 295-2620.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility No.:
206190577

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	\$ 3,211,984	\$ 70.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 746,942	\$ 16.34
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 738,597	\$ 16.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 212,798	\$ 4.66
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,422	\$ 0.71
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,060	\$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 92,167	\$ 2.02
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 546,509	\$ 11.96
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 884,445	\$ 19.35
11	Cost of Routine Service/Audited Total Costs	\$ 6,491,367	\$ 6,499,924	\$ 142.22
12	Total Patient Days (Adj)	45,703	45,703	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 142.03	\$ 142.22	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	39,471	38,525	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility No.:
206190577

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility No.:
206190577

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 69,944	\$ 69,944		
160	Activities	75,211		\$ 75,211	
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	3,066,829	69,944	75,211	3,211,984 *
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	\$ 3,211,984	\$ 69,944	\$ 75,211	\$ 3,211,984

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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	\$ 32,025	\$ 32,025										
010	Housekeeping	174,495	128	\$ 174,623									
060	Laundry and Linen	111,579	1,154	6,318	\$ 119,052								
065	Dietary	316,764	3,496	19,139	0	\$ 339,399							
155	Social Services	N/A	40	218	0	\$ 257							
160	Activities	N/A	272	1,490	0	0	\$ 1,762						
165	Administration	N/A	3,033	16,604	0	0	0		\$ 19,637	\$ 19,637			
166	Medical Records	64,617	238	1,306	0	0	0		66,161		\$ 66,161		
170	Inservice Education - Nursing	66,941	147	803	0	0	0	\$ 67,891					
ANCILLARY SERVICES													
075	Patient Supplies		399	2,184	0	0	0	0	0	2,583	67	226	\$ 2,876
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	11	37	48
080	Physical Therapy		653	3,573	0	0	0	0	0	4,226	904	3,046	8,176
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	594	2,002	2,596
083	Speech Pathology		0	0	0	0	0	0	0	0	228	769	998
085	Pharmacy		197	1,080	0	0	0	0	0	1,277	470	1,585	3,332
090	Laboratory		0	0	0	0	0	0	0	0	27	93	120
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	48	161	209
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		22,110	121,046	119,052	339,399	257	1,762	67,891	671,518	17,262	58,162	746,942 *
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		157	862	0	0	0	0	0	1,019	24	80	1,123
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 766,421	\$ 32,025	\$ 174,623	\$ 119,052	\$ 339,399	\$ 257	\$ 1,762	\$ 67,891	\$ 680,623	\$ 19,637	\$ 66,161	\$ 766,421

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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	\$ 167,130	\$ 167,130										
010	Housekeeping	27,656	670	\$ 28,326									
060	Laundry and Linen	25,327	6,023	1,025	\$ 32,375								
065	Dietary	303,103	18,245	3,105	0	\$ 324,452							
155	Social Services	3,390	207	35	0	0	\$ 3,633						
160	Activities	8,453	1,420	242	0	0	0	\$ 10,115					
165	Administration	N/A	15,827	2,693	0	0	0	0		\$ 18,521	\$ 18,521		
166	Medical Records	7,689	1,245	212	0	0	0	0		9,145		\$ 9,145	
170	Inservice Education - Nursing	1,600	766	130	0	0	0	0	\$ 2,496				
ANCILLARY SERVICES													
075	Patient Supplies	10,456	2,082	354	0	0	0	0	0	12,892	63	31	\$ 12,987
077	Specialized Support Surfaces	3,075	0	0	0	0	0	0	0	3,075	10	5	3,091
080	Physical Therapy	238,886	3,406	580	0	0	0	0	0	242,872	853	421	244,146
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	165,908	0	0	0	0	0	0	0	165,908	560	277	166,745
083	Speech Pathology	63,754	0	0	0	0	0	0	0	63,754	215	106	64,076
085	Pharmacy	127,236	1,029	175	0	0	0	0	0	128,440	444	219	129,103
090	Laboratory	7,674	0	0	0	0	0	0	0	7,674	26	13	7,713
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,373	0	0	0	0	0	0	0	13,373	45	22	13,440
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	206,182	115,388	19,635	32,375	324,452	3,633	10,115	2,496	714,276	16,282	8,040	738,597
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	3,352	822	140	0	0	0	0	0	4,314	22	11	4,347
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,384,244	\$ 167,130	\$ 28,326	\$ 32,375	\$ 324,452	\$ 3,633	\$ 10,115	\$ 2,496	\$ 1,356,578	\$ 18,521	\$ 9,145	\$ 1,384,244

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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)	\$ 225,539	87%							
	Property Tax (line 40)	34,363	13%	\$ 259,902						
005	Plant Operations and Maintenance			2,470	\$ 2,470					
010	Housekeeping			1,032	10	\$ 1,042				
060	Laundry and Linen			9,277	89	38	\$ 9,404			
065	Dietary			28,102	270	114	0	\$ 28,486		
155	Social Services			319	3	1	0	0	\$ 324	
160	Activities			2,187	21	9	0	0	0	\$ 2,217
165	Administration			24,379	234	99	0	0	0	0
166	Medical Records			1,917	18	8	0	0	0	0
170	Inservice Education - Nursing			1,180	11	5	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,207	31	13	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,247	50	21	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			1,585	15	6	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			177,733	1,705	722	9,404	28,486	324	2,217
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			1,266	12	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 259,902	100%	\$ 259,902	\$ 2,470	\$ 1,042	\$ 9,404	\$ 28,486	\$ 324	\$ 2,217

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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 87% Of Total	Property Tax 13% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 225,539	87%							
	Property Tax (line 40)	34,363	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,712	\$ 24,712				
166	Medical Records				1,943		\$ 1,943			
170	Inservice Education - Nursing			\$ 1,196						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,251	84	7	\$ 3,342	\$ 2,900	\$ 442
077	Specialized Support Surfaces			0	0	14	1	15	13	2
080	Physical Therapy			0	5,319	1,138	89	6,546	5,680	865
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	748	59	807	700	107
083	Speech Pathology			0	0	287	23	310	269	41
085	Pharmacy			0	1,607	592	47	2,245	1,948	297
090	Laboratory			0	0	35	3	37	32	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	60	5	65	56	9
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			1,196	221,787	21,724	1,708	245,220	212,798	32,422
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	1,283	30	2	1,315	1,141	174
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 259,902	100%	\$ 1,196	\$ 233,247	\$ 24,712	\$ 1,943	\$ 259,902	\$ 225,539	\$ 34,363

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 12,772												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	993,317												
	Total Costs Allocable as Administration	1,006,089	57%											
167	CDPH Licensing Fees	38,745	2%											
168	Professional Liability Insurance	104,843	6%											
169	Quality Assurance Fees	621,674	35%											
174	Caregiver Training	0	0%											
	Total	1,771,351	100%						\$ 1,771,351					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,583	\$ 12,892	\$ 3,251	\$ 18,727	6,051	\$ 3,437	\$ 132	\$ 358	\$ 2,123	\$ -
077	Specialized Support Surfaces			0	0	3,075	0	3,075	994	564	22	59	349	0
080	Physical Therapy			0	4,226	242,872	5,319	252,417	81,555	46,321	1,784	4,827	28,623	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	165,908	0	165,908	53,604	30,446	1,172	3,173	18,813	0
083	Speech Pathology			0	0	63,754	0	63,754	20,599	11,700	451	1,219	7,229	0
085	Pharmacy			0	1,277	128,440	1,607	131,324	42,430	24,099	928	2,511	14,891	0
090	Laboratory			0	0	7,674	0	7,674	2,479	1,408	54	147	870	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,373	0	13,373	4,321	2,454	95	256	1,516	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			3,211,984	671,518	714,276	221,787	4,819,565	1,557,181	884,445	34,060	92,167	546,509	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	1,019	4,314	1,283	6,616	2,138	1,214	47	127	750	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,771,351		\$ 3,211,984	\$ 680,623	\$ 1,356,578	\$ 233,247	\$ 5,482,432	\$ 1,771,351					
	Total Administrative Costs							\$ 1,771,351		\$ 1,006,089	\$ 38,745	\$ 104,843	\$ 621,674	\$ -
	Unit Cost Multiplier							0.32309584						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 85,798	\$ 27,666	\$ 26,655	\$ 140,119							
	TOTAL FACILITY COSTS							\$ 7,393,902						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	201									
010	Housekeeping	84	84								
060	Laundry and Linen	755	755	755							
065	Dietary	2,287	2,287	2,287							
155	Social Services	26	26	26							
160	Activities	178	178	178							
165	Administration	1,984	1,984	1,984							
166	Medical Records	156	156	156							
170	Inservice Education - Nursing	96	96	96							
	ANCILLARY SERVICES										
075	Patient Supplies	261	261	261						18,727	18,727
077	Specialized Support Surfaces									3,075	3,075
080	Physical Therapy	427	427	427						252,417	252,417
081	Respiratory Therapy									0	0
082	Occupational Therapy									165,908	165,908
083	Speech Pathology									63,754	63,754
085	Pharmacy	129	129	129						131,324	131,324
090	Laboratory									7,674	7,674
095	Home Health Services									0	0
100	Other Ancillary Services									13,373	13,373
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,464	14,464	14,464	450,100	135,030	3,273,011	3,273,011	3,273,011	4,819,565	4,819,565
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	103	103	103						6,616	6,616
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,151	20,950	20,866	450,100	135,030	3,273,011	3,273,011	3,273,011	5,482,432	5,482,432
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 69,944	\$ 75,211			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021369925	0.022979147			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 32,025	\$ 174,623	\$ 119,052	\$ 339,399	\$ 257	\$ 1,762	\$ 67,891	\$ 19,637	\$ 66,161
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.52863962	8.36880120	0.26450026	2.51351142	0.00007862	0.00053826	0.02074272	0.00358172	0.01206782
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 167,130	\$ 28,326	\$ 32,375	\$ 324,452	\$ 3,633	\$ 10,115	\$ 2,496	\$ 18,521	\$ 9,145
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.97756563	1.35752495	0.07192845	2.40281680	0.00110990	0.00309032	0.00076265	0.00337821	0.00166811
	TOTAL CAPITAL COSTS - SCH. 5	\$ 259,902	\$ 2,470	\$ 1,042	\$ 9,404	\$ 28,486	\$ 324	\$ 2,217	\$ 1,196	\$ 24,712	\$ 1,943
	UNIT COST MULTIPLIER (CAPITAL COSTS)	12.28792965	0.11789374	0.04994197	0.02089336	0.21096301	0.00009895	0.00067740	0.00036534	0.00450753	0.00035442

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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	\$ 27,030	\$ 0	\$ 27,030	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,995	0	4,995	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	167,130	0	167,130	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 199,155	\$ 0	\$ 199,155	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	174,495	0	174,495	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,656	0	27,656	(Sch 4)
010		Housekeeping - Total	6300	\$ 202,151	\$ 0	\$ 202,151	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 33,248	\$ 0	\$ 33,248	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	5,229	0	5,229	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	11,790	0	11,790	(Sch 5)
035		Leases and Rentals	7200	8,018	0	8,018	(Sch 5)
040		Property Taxes	7300	34,363	0	34,363	(Sch 5)
045		Property Insurance	7400	12,772	0	12,772	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	167,254	0	167,254	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 673,980	\$ 0	\$ 673,980	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	111,579	0	111,579	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,327	0	25,327	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 136,906	\$ 0	\$ 136,906	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 256,022	\$ 0	\$ 256,022	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,742	0	60,742	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	303,103	0	303,103	(Sch 4)
065		Dietary - Total	6500	\$ 619,867	\$ 0	\$ 619,867	
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	10,456	0	10,456	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,456	\$ 0	\$ 10,456	
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	3,075	0	3,075	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,075	\$ 0	\$ 3,075	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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	238,886	0	238,886	(Sch 4)
080		Physical Therapy - Total	8200	\$ 238,886	\$ 0	\$ 238,886	
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	165,908	0	165,908	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 165,908	\$ 0	\$ 165,908	
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	63,754	0	63,754	(Sch 4)
083		Speech Pathology - Total	8280	\$ 63,754	\$ 0	\$ 63,754	
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	127,236	0	127,236	(Sch 4)
085		Pharmacy - Total	8300	\$ 127,236	\$ 0	\$ 127,236	
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	7,674	0	7,674	(Sch 4)
090		Laboratory - Total	8400	\$ 7,674	\$ 0	\$ 7,674	
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	13,373	0	13,373	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,373	\$ 0	\$ 13,373	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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		\$ 630,362	\$ 0	\$ 630,362	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,500,220	\$ 0	\$ 2,500,220	(Sch 2)
105	.20-.39	Fringe Benefits	6110	564,223	0	564,223	(Sch 2)
105	.49	Agency Staff	6110	2,386	0	2,386	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	206,182	0	206,182	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,273,011	\$ 0	\$ 3,273,011	
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:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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	3,352	0	3,352	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,352	\$ 0	\$ 3,352	
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		\$ 3,276,363	\$ 0	\$ 3,276,363	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 59,653	\$ 0	\$ 59,653	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,291	0	10,291	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,390	0	3,390	(Sch 4)
155		Social Services - Total	6600	\$ 73,334	\$ 0	\$ 73,334	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OLYMPIA CONVALESCENT HOSPITAL

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

Provider NPI:
1174512941

OSHPD Facility Number:
206190577

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	\$ 63,678	\$ 0	\$ 63,678	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,533	0	11,533	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,453	0	8,453	(Sch 4)
160		Activities - Total	6700	\$ 83,664	\$ 0	\$ 83,664	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 199,965	\$ 0	\$ 199,965	(Sch 6)
165	.20-.39	Fringe Benefits	6900	65,314	0	65,314	(Sch 6)
165	.49	Agency Staff	6900	8,699	0	8,699	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	717,983	1,356	719,339	(Sch 6)
165		Administration - Total	6900	\$ 991,961	\$ 1,356	\$ 993,317	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 53,460	\$ 0	\$ 53,460	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,157	0	11,157	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,689	0	7,689	(Sch 4)
166		Medical Records - Total	6900	\$ 72,306	\$ 0	\$ 72,306	
167		CDPH Licensing Fees	6900	\$ 38,745	\$ 0	\$ 38,745	(Sch 6)
168		Professional Liability Insurance	6900	\$ 106,199	\$ (1,356)	\$ 104,843	(Sch 6)
169		Quality Assurance Fees	6900	\$ 621,674	\$ 0	\$ 621,674	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,764	\$ 0	\$ 55,764	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,177	0	11,177	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,600	0	1,600	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 68,541	\$ 0	\$ 68,541	
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		\$ 2,056,424	\$ 0	\$ 2,056,424	
200		Total		\$ 7,393,902	\$ 0	\$ 7,393,902	

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							Fiscal Period	Provider NPI		Adjustments
OLYMPIA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1174512941		3
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>ADJUSTMENT TO REPORTED COSTS</u>										
1	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$106,199	(\$1,356)	\$104,843
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	717,983	1,356	719,339
							To reclassify finance fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			

Provider Name							Fiscal Period		Provider NPI		Adjustments
OLYMPIA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1174512941		3
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>ADJUSTMENT TO REPORTED STATISTICS</u>											
2	10.7	155	1,2,3	7	155	N/A	Social Services (Square Feet)	0	26	26	
	10.7	160	1,2,3	7	160	N/A	Activities	0	178	178	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	20,947	204	21,151	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	20,746	204	20,950	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	20,662	204	20,866	
							To adjust square footage statistics to agree with the prior year's audited square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
OLYMPIA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1174512941		3
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>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>										
3	4.1	5	2	1	15	Medi-Cal 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 April 10, 2013 Report Date: April 10, 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	39,471	(946)	38,525	