

**REPORT
ON THE
RATE SETTING AUDIT**

**ORANGETREE CONVALESCENT HOSPITAL
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104827898**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Emmanuel K. Ngati**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 17, 2013

Administrator
Orangetree Convalescent Hospital
4000 Harrison Street
Riverside, CA 92503

ORANGETREE CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1104827898
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
3. Audited Allocation of Home Office Cost

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 Rate 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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Terry E. Steege
Finance Director
Plott Management Corporation
800 East Fifth Street
Ontario, CA 91764

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility No.:
206331364

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	\$ 3,816,131	\$ 75.99
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 930,164	\$ 18.52
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,109,511	\$ 22.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 17,890	\$ 0.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 39,060	\$ 0.78
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 33,010	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 190,651	\$ 3.80
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 643,213	\$ 12.81
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,007,553	\$ 20.06
11	Cost of Routine Service/Audited Total Costs	\$ 7,760,768	\$ 7,787,184	\$ 155.07
12	Total Patient Days (Adj)	50,216	50,216	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 154.55	\$ 155.07	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 3)	43,795	43,737	
16	Medi-Cal Managed Care Days (Adj 4)		265	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments	\$	\$ 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:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility No.:
206331364

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility No.:
206331364

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	\$ 58,368	\$ 58,368		
160	Activities	145,463		\$ 145,463	
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	61,128	0	0	61,128
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	66,455	0	0	66,455
083	Speech Pathology	23,955	0	0	23,955
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	3,612,300	58,368	145,463	3,816,131 *
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	23,837	0	0	23,837
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,991,506	\$ 58,368	\$ 145,463	\$ 3,991,506

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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	\$ 115,962	\$ 115,962										
010	Housekeeping	217,921	652	\$ 218,573									
060	Laundry and Linen	132,710	2,203	4,176	\$ 139,089								
065	Dietary	348,247	10,289	19,503	0	\$ 378,039							
155	Social Services	N/A	194	368	0	\$ 563							
160	Activities	N/A	6,890	13,060	0	0	\$ 19,949						
165	Administration	N/A	6,540	12,396	0	0	0		\$ 18,936	\$ 18,936			
166	Medical Records	58,424	510	966	0	0	0		59,900		\$ 59,900		
170	Inservice Education - Nursing	87,482	691	1,310	0	0	0	\$ 89,483					
ANCILLARY SERVICES													
075	Patient Supplies		259	491	0	0	0	0	0	750	13	40	\$ 803
077	Specialized Support Surfaces		350	663	0	0	0	0	0	1,013	14	45	1,072
080	Physical Therapy		1,922	3,644	0	0	0	0	0	5,566	247	780	6,593
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,927	3,652	0	0	0	0	0	5,578	248	784	6,610
083	Speech Pathology		0	0	0	0	0	0	0	0	74	233	306
085	Pharmacy		449	852	0	0	0	0	0	1,301	281	888	2,470
090	Laboratory		0	0	0	0	0	0	0	0	29	93	122
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	26	83	110
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		79,008	149,763	139,089	378,039	563	19,949	89,483	855,895	17,839	56,430	930,164 *
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		691	1,310	0	0	0	0	0	2,001	89	282	2,372
145	Other Nonreimbursable		3,387	6,419	0	0	0	0	0	9,806	77	243	10,125
	TOTAL	\$ 960,746	\$ 115,962	\$ 218,573	\$ 139,089	\$ 378,039	\$ 563	\$ 19,949	\$ 89,483	\$ 881,910	\$ 18,936	\$ 59,900	\$ 960,746

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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	\$ 383,294	\$ 383,294										
010	Housekeeping	70,886	2,156	\$ 73,042									
060	Laundry and Linen	74,295	7,282	1,395	\$ 82,972								
065	Dietary	440,502	34,009	6,518	0	\$ 481,029							
155	Social Services	40	642	123	0	0	\$ 806						
160	Activities	4,934	22,773	4,364	0	0	0	\$ 32,071					
165	Administration	N/A	21,616	4,143	0	0	0	0		\$ 25,759	\$ 25,759		
166	Medical Records	0	1,685	323	0	0	0	0		2,008		\$ 2,008	
170	Inservice Education - Nursing	0	2,284	438	0	0	0	0	\$ 2,722				
ANCILLARY SERVICES													
075	Patient Supplies	2,192	857	164	0	0	0	0	0	3,213	17	1	\$ 3,231
077	Specialized Support Surfaces	2,033	1,156	222	0	0	0	0	0	3,411	19	2	3,432
080	Physical Therapy	5,029	6,353	1,218	0	0	0	0	0	12,600	336	26	12,962
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	6,368	1,220	0	0	0	0	0	7,588	337	26	7,951
083	Speech Pathology	0	0	0	0	0	0	0	0	0	100	8	108
085	Pharmacy	88,115	1,485	285	0	0	0	0	0	89,884	382	30	90,296
090	Laboratory	9,525	0	0	0	0	0	0	0	9,525	40	3	9,568
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,586	0	0	0	0	0	0	0	8,586	36	3	8,625
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	172,557	261,150	50,047	82,972	481,029	806	32,071	2,722	1,083,353	24,266	1,891	1,109,511
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	110	2,284	438	0	0	0	0	0	2,832	121	9	2,963
145	Other Nonreimbursable	0	11,194	2,145	0	0	0	0	0	13,339	104	8	13,451
	TOTAL	\$ 1,262,098	\$ 383,294	\$ 73,042	\$ 82,972	\$ 481,029	\$ 806	\$ 32,071	\$ 2,722	\$ 1,234,332	\$ 25,759	\$ 2,008	\$ 1,262,098

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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)	\$ 19,477	31%							
	Property Tax (line 40)	42,524	69%	\$ 62,001						
005	Plant Operations and Maintenance			715	\$ 715					
010	Housekeeping			345	4	\$ 349				
060	Laundry and Linen			1,164	14	7	\$ 1,185			
065	Dietary			5,438	63	31	0	\$ 5,532		
155	Social Services			103	1	1	0	0	\$ 105	
160	Activities			3,641	42	21	0	0	0	\$ 3,704
165	Administration			3,456	40	20	0	0	0	0
166	Medical Records			269	3	2	0	0	0	0
170	Inservice Education - Nursing			365	4	2	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			137	2	1	0	0	0	0
077	Specialized Support Surfaces			185	2	1	0	0	0	0
080	Physical Therapy			1,016	12	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,018	12	6	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			237	3	1	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			41,756	487	239	1,185	5,532	105	3,704
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			365	4	2	0	0	0	0
145	Other Nonreimbursable			1,790	21	10	0	0	0	0
	TOTAL	\$ 62,001	100%	\$ 62,001	\$ 715	\$ 349	\$ 1,185	\$ 5,532	\$ 105	\$ 3,704

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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 31% Of Total	Property Tax 69% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 19,477	31%							
	Property Tax (line 40)	42,524	69%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,516	\$ 3,516				
166	Medical Records				274		\$ 274			
170	Inservice Education - Nursing			\$ 372						
	ANCILLARY SERVICES									
075	Patient Supplies			0	139	2	0	\$ 142	\$ 45	\$ 97
077	Specialized Support Surfaces			0	188	3	0	191	60	131
080	Physical Therapy			0	1,034	46	4	1,083	340	743
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,036	46	4	1,085	341	744
083	Speech Pathology			0	0	14	1	15	5	10
085	Pharmacy			0	242	52	4	298	94	204
090	Laboratory			0	0	5	0	6	2	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5	0	5	2	4
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			372	53,380	3,313	258	56,950	17,890	39,060
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	372	17	1	389	122	267
145	Other Nonreimbursable			0	1,821	14	1	1,836	577	1,259
	TOTAL	\$ 62,001	100%	\$ 372	\$ 58,211	\$ 3,516	\$ 274	\$ 62,001	\$ 19,477	\$ 42,524

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 57,323												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,012,188												
	Total Costs Allocable as Administration	1,069,511	54%											
167	CDPH Licensing Fees	35,040	2%											
168	Professional Liability Insurance	202,375	10%											
169	Quality Assurance Fees	682,766	34%											
174	Caregiver Training	0	0%											
	Total	1,989,692	100%						\$ 1,989,692					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 750	\$ 3,213	\$ 139	\$ 4,103	1,324	\$ 712	\$ 23	\$ 135	\$ 454	\$ -
077	Specialized Support Surfaces			0	1,013	3,411	188	4,612	1,488	800	26	151	511	0
080	Physical Therapy			61,128	5,566	12,600	1,034	80,327	25,921	13,933	456	2,636	8,895	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			66,455	5,578	7,588	1,036	80,657	26,027	13,990	458	2,647	8,931	0
083	Speech Pathology			23,955	0	0	0	23,955	7,730	4,155	136	786	2,653	0
085	Pharmacy			0	1,301	89,884	242	91,427	29,502	15,858	520	3,001	10,124	0
090	Laboratory			0	0	9,525	0	9,525	3,074	1,652	54	313	1,055	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,586	0	8,586	2,771	1,489	49	282	951	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			3,816,131	855,895	1,083,353	53,380	5,808,759	1,874,427	1,007,553	33,010	190,651	643,213	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			23,837	2,001	2,832	372	29,042	9,372	5,037	165	953	3,216	0
145	Other Nonreimbursable			0	9,806	13,339	1,821	24,965	8,056	4,330	142	819	2,764	0
	SUBTOTAL	\$ 1,989,692		\$ 3,991,506	\$ 881,910	\$ 1,234,332	\$ 58,211	\$ 6,165,958	\$ 1,989,692					
	Total Administrative Costs							\$ 1,989,692		\$ 1,069,511	\$ 35,040	\$ 202,375	\$ 682,766	\$ -
	Unit Cost Multiplier							0.32268982						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 78,836	\$ 27,766	\$ 3,790	\$ 110,393							
	TOTAL FACILITY COSTS							\$ 8,266,043						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	313									
010	Housekeeping	151	151								
060	Laundry and Linen	510	510	510							
065	Dietary	2,382	2,382	2,382							
155	Social Services	45	45	45							
160	Activities	1,595	1,595	1,595							
165	Administration	1,514	1,514	1,514							
166	Medical Records	118	118	118							
170	Inservice Education - Nursing	160	160	160							
	ANCILLARY SERVICES										
075	Patient Supplies	60	60	60						4,103	4,103
077	Specialized Support Surfaces	81	81	81						4,612	4,612
080	Physical Therapy	445	445	445						80,327	80,327
081	Respiratory Therapy									0	0
082	Occupational Therapy	446	446	446						80,657	80,657
083	Speech Pathology									23,955	23,955
085	Pharmacy	104	104	104						91,427	91,427
090	Laboratory									9,525	9,525
095	Home Health Services									0	0
100	Other Ancillary Services									8,586	8,586
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,291	18,291	18,291	100,432	149,304	3,784,857	3,784,857	3,784,857	5,808,759	5,808,759
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	160	160	160						29,042	29,042
145	Other Nonreimbursable	784	784	784						24,965	24,965
	TOTAL STATISTICS	27,159	26,846	26,695	100,432	149,304	3,784,857	3,784,857	3,784,857	6,165,958	6,165,958
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 58,368 0.015421454	\$ 145,463 0.038432892			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 115,962 4.31952619	\$ 218,573 8.18779728	\$ 139,089 1.38490456	\$ 378,039 2.53201150	\$ 563 0.00014871	\$ 19,949 0.00527079	\$ 89,483 0.02364242	\$ 18,936 0.00307107	\$ 59,900 0.00971461
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 383,294 14.27750875	\$ 73,042 2.73616422	\$ 82,972 0.82615076	\$ 481,029 3.22180631	\$ 806 0.00021285	\$ 32,071 0.00847345	\$ 2,722 0.00071923	\$ 25,759 0.00417757	\$ 2,008 0.00032560
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 62,001 2.28288965	\$ 715 0.02661642	\$ 349 0.01306370	\$ 1,185 0.01179416	\$ 5,532 0.03705434	\$ 105 0.00002761	\$ 3,704 0.00097877	\$ 372 0.00009818	\$ 3,516 0.00057029	\$ 274 0.00004445

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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	\$ 85,516	\$ 0	\$ 85,516	(Sch 3)
005	.20-.39	Fringe Benefits	6200	30,446	0	30,446	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	383,294	0	383,294	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 499,256	\$ 0	\$ 499,256	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 159,035	\$ 0	\$ 159,035	(Sch 3)
010	.20-.39	Fringe Benefits	6300	58,886	0	58,886	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	70,886	0	70,886	(Sch 4)
010		Housekeeping - Total	6300	\$ 288,807	\$ 0	\$ 288,807	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,367	0	4,367	(Sch 5)
025		Depreciation: Equipment	7140	14,041	0	14,041	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,069	0	1,069	(Sch 5)
040		Property Taxes	7300	42,524	0	42,524	(Sch 5)
045		Property Insurance	7400	57,323	0	57,323	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 907,387	\$ 0	\$ 907,387	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 96,156	\$ 0	\$ 96,156	(Sch 3)
060	.20-.39	Fringe Benefits	6400	36,554	0	36,554	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	74,295	0	74,295	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 207,005	\$ 0	\$ 207,005	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 262,830	\$ 0	\$ 262,830	(Sch 3)
065	.20-.39	Fringe Benefits	6500	85,417	0	85,417	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	440,502	0	440,502	(Sch 4)
065		Dietary - Total	6500	\$ 788,749	\$ 0	\$ 788,749	
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	2,192	0	2,192	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,192	\$ 0	\$ 2,192	
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	2,033	0	2,033	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,033	\$ 0	\$ 2,033	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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	\$ 54,499	\$ 0	\$ 54,499	(Sch 2)
080	.20-.39	Fringe Benefits	8200	6,629	0	6,629	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	5,029	0	5,029	(Sch 4)
080		Physical Therapy - Total	8200	\$ 66,157	\$ 0	\$ 66,157	
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	\$ 56,571	\$ 0	\$ 56,571	(Sch 2)
082	.20-.39	Fringe Benefits	8250	9,884	0	9,884	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 66,455	\$ 0	\$ 66,455	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 21,410	\$ 0	\$ 21,410	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,545	0	2,545	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 23,955	\$ 0	\$ 23,955	
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	88,115	0	88,115	(Sch 4)
085		Pharmacy - Total	8300	\$ 88,115	\$ 0	\$ 88,115	
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	9,525	0	9,525	(Sch 4)
090		Laboratory - Total	8400	\$ 9,525	\$ 0	\$ 9,525	
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	8,586	0	8,586	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,586	\$ 0	\$ 8,586	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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		\$ 267,018	\$ 0	\$ 267,018	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,649,829	\$ 0	\$ 2,649,829	(Sch 2)
105	.20-.39	Fringe Benefits	6110	962,471	0	962,471	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	172,557	0	172,557	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,784,857	\$ 0	\$ 3,784,857	
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:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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	\$ 17,890	\$ 0	\$ 17,890 (Sch 2)
140	.20-.39	Fringe Benefits	8900	5,947	0	5,947 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	110	0	110 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 23,947	\$ 0	\$ 23,947
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		\$ 3,808,804	\$ 0	\$ 3,808,804
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 42,601	\$ 0	\$ 42,601 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,767	0	15,767 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	40	0	40 (Sch 4)
155		Social Services - Total	6600	\$ 58,408	\$ 0	\$ 58,408

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

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

Provider NPI:
1104827898

OSHPD Facility Number:
206331364

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	\$ 105,418	\$ 0	\$ 105,418	(Sch 2)
160	.20-.39	Fringe Benefits	6700	40,045	0	40,045	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,934	0	4,934	(Sch 4)
160		Activities - Total	6700	\$ 150,397	\$ 0	\$ 150,397	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 245,513	\$ 0	\$ 245,513	(Sch 6)
165	.20-.39	Fringe Benefits	6900	58,683	0	58,683	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	708,035	(43)	707,992	(Sch 6)
165		Administration - Total	6900	\$ 1,012,231	\$ (43)	\$ 1,012,188	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,027	\$ 0	\$ 42,027	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,397	0	16,397	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 58,424	\$ 0	\$ 58,424	
167		CDPH Licensing Fees	6900	\$ 35,040	\$ 0	\$ 35,040	(Sch 6)
168		Professional Liability Insurance	6900	\$ 202,375	\$ 0	\$ 202,375	(Sch 6)
169		Quality Assurance Fees	6900	\$ 682,766	\$ 0	\$ 682,766	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,052	\$ 0	\$ 62,052	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,430	0	25,430	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 87,482	\$ 0	\$ 87,482	
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		\$ 2,287,123	\$ (43)	\$ 2,287,080	
200		Total		\$ 8,266,086	\$ (43)	\$ 8,266,043	

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
ORANGETREE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1104827898		4
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	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Plott Management Corporation Home Office Audit Report for fiscal period ended January 31, 2011, and the filed Home Office Cost Report for fiscal period ended January 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$708,035	(\$43)	\$707,992	

Provider Name							Fiscal Period	Provider NPI		Adjustments
ORANGETREE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104827898		4
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	77	1,2,3	7	77		Specialized Support Services (Square Feet)	0	81	81
	10.7	175	1	7	N/A		Total Statistics - Square Feet	27,078	81	27,159
	10.7	175	2	7	N/A		Total Statistics - Square Feet	26,765	81	26,846
	10.7	175	3	7	N/A		Total Statistics - Square Feet	26,614	81	26,695
							To adjust square footage statistics to agree with the prior year's audited statistics 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	
ORANGETREE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104827898	4	
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
3	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through June 25, 2013 Report Date: July 1, 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	43,795	(58)	43,737	
4	Not Reported			1	16	Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	265	265	