

**REPORT  
ON THE  
RATE SETTING AUDIT**

**STOLLWOOD CONVALESCENT HOSPITAL  
WOODLAND, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1891914784**

**FISCAL PERIOD ENDED  
SEPTEMBER 30, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Gary Diffenderffer  
Auditor: Janis Nelsen**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 19, 2013

John Prichard, Administrator  
Stollwood Convalescent Hospital  
135 Woodland Avenue  
Woodland, CA 95695

STOLLWOOD CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1891914784  
FISCAL PERIOD ENDED SEPTEMBER 30, 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.

John Prichard, 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—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:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1891914784

OSHPD Facility No.:  
206571047

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	\$ 1,702,356	\$ 108.22
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 746,399	\$ 47.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 508,967	\$ 32.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 111,080	\$ 7.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 200	\$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,406	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 46,329	\$ 2.95
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 127,420	\$ 8.10
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 434,150	\$ 27.60
11	Cost of Routine Service/Audited Total Costs	\$ 3,697,437.00	\$ 3,685,308	\$ 234.29
12	Total Patient Days (Adj )	15,730	15,730	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 235.06	\$ 234.29	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 5)	7,415	0	
16	Medi-Cal Managed Care Days (Adj 4)		7,415	
<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:**  
STOLLWOOD CONVALESCENT HOSPITAL

**Fiscal Period:**  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

**Provider NPI:**  
1891914784

**OSHPD Facility No.:**  
206571047

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:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1891914784

OSHPD Facility No.:  
206571047

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	\$ 36,945	\$ 36,945		
160	Activities	67,957		\$ 67,957	
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	240,191	0	0	240,191
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	137,010	0	0	137,010
083	Speech Pathology	36,882	0	0	36,882
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	1,597,454	36,945	67,957	1,702,356 *
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	1,351,588	0	0	1,351,588
	<b>TOTAL</b>	<b>\$ 3,468,027</b>	<b>\$ 36,945</b>	<b>\$ 67,957</b>	<b>\$ 3,468,027</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 74,869	\$ 74,869										
010	Housekeeping	198,200	145	\$ 198,345									
060	Laundry and Linen	86,509	546	0	\$ 87,055								
065	Dietary	292,996	0	0	0	\$ 292,996							
155	Social Services	N/A	6,394	17,098	0	0	\$ 23,492						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	863	2,306	0	0	0	0		\$ 3,169	\$ 3,169		
166	Medical Records	46,159	488	1,306	0	0	0	0		47,954		\$ 47,954	
170	Inservice Education - Nursing	81,983	0	0	0	0	0	0	\$ 81,983				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,360	3,636	0	0	0	0	0	4,996	12	187	\$ 5,195
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,773	4,742	0	0	0	0	0	6,516	162	2,457	9,135
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	87	1,321	1,409
083	Speech Pathology		0	0	0	0	0	0	0	0	24	356	379
085	Pharmacy		211	565	0	0	0	0	0	776	55	832	1,663
090	Laboratory		0	0	0	0	0	0	0	0	3	47	50
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	22	330	352
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		62,516	167,163	87,055	292,996	23,492	0	81,983	715,204	1,934	29,261	746,399 *
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	0	0	0	0	0	0	0	5	82	87
145	Other Nonreimbursable		572	1,530	0	0	0	0	0	2,102	864	13,080	16,047
	<b>TOTAL</b>	<b>\$ 780,716</b>	<b>\$ 74,869</b>	<b>\$ 198,345</b>	<b>\$ 87,055</b>	<b>\$ 292,996</b>	<b>\$ 23,492</b>	<b>\$ -</b>	<b>\$ 81,983</b>	<b>\$ 729,594</b>	<b>\$ 3,169</b>	<b>\$ 47,954</b>	<b>\$ 780,716</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 193,468	\$ 193,468										
010	Housekeeping	27,852	375	\$ 28,227									
060	Laundry and Linen	16,170	1,410	0	\$ 17,580								
065	Dietary	260,941	0	0	0	\$ 260,941							
155	Social Services	0	16,523	2,433	0	0	\$ 18,956						
160	Activities	16,836	0	0	0	0	0	\$ 16,836					
165	Administration	N/A	2,229	328	0	0	0	0		\$ 2,557	\$ 2,557		
166	Medical Records	0	1,262	186	0	0	0	0		1,448		\$ 1,448	
170	Inservice Education - Nursing	3,367	0	0	0	0	0	0	\$ 3,367				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	8,186	3,514	517	0	0	0	0	0	12,217	10	6	\$ 12,233
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,583	675	0	0	0	0	0	5,258	131	74	5,463
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	70	40	110
083	Speech Pathology	0	0	0	0	0	0	0	0	0	19	11	30
085	Pharmacy	84,565	546	80	0	0	0	0	0	85,191	44	25	85,261
090	Laboratory	4,852	0	0	0	0	0	0	0	4,852	2	1	4,856
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	34,208	0	0	0	0	0	0	0	34,208	18	10	34,236
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	3,506	161,547	23,790	17,580	260,941	18,956	16,836	3,367	506,523	1,560	884	508,967 *
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	8,507	0	0	0	0	0	0	0	8,507	4	2	8,514
145	Other Nonreimbursable	0	1,478	218	0	0	0	0	0	1,696	698	395	2,789
	<b>TOTAL</b>	<b>\$ 662,458</b>	<b>\$ 193,468</b>	<b>\$ 28,227</b>	<b>\$ 17,580</b>	<b>\$ 260,941</b>	<b>\$ 18,956</b>	<b>\$ 16,836</b>	<b>\$ 3,367</b>	<b>\$ 658,453</b>	<b>\$ 2,557</b>	<b>\$ 1,448</b>	<b>\$ 662,458</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 118,103	100%							
	Property Tax (line 40)	213	0%	\$ 118,316						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			229	0	\$ 229				
060	Laundry and Linen			862	0	0	\$ 862			
065	Dietary			0	0	0	0	\$ -		
155	Social Services			10,105	0	20	0	0	\$ 10,125	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			1,363	0	3	0	0	0	0
166	Medical Records			772	0	2	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,149	0	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,803	0	5	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			334	0	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			98,795	0	193	862	0	10,125	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			904	0	2	0	0	0	0
	<b>TOTAL</b>	<b>\$ 118,316</b>	<b>100%</b>	<b>\$ 118,316</b>	<b>\$ -</b>	<b>\$ 229</b>	<b>\$ 862</b>	<b>\$ -</b>	<b>\$ 10,125</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

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 100% Of Total	Property Tax 0% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 118,103	100%							
	Property Tax (line 40)	213	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,366	\$ 1,366				
166	Medical Records				773		\$ 773			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,153	5	3	\$ 2,161	\$ 2,158	\$ 4
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,808	70	40	2,918	2,912	5
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	38	21	59	59	0
083	Speech Pathology			0	0	10	6	16	16	0
085	Pharmacy			0	334	24	13	372	371	1
090	Laboratory			0	0	1	1	2	2	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9	5	15	15	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			0	109,975	833	472	111,281	111,080	200*
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	0	2	1	4	4	0
145	Other Nonreimbursable			0	906	373	211	1,489	1,487	3
	<b>TOTAL</b>	\$ 118,316	100%	\$ -	\$ 116,177	\$ 1,366	\$ 773	\$ 118,316	\$ 118,103	\$ 213

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 7,879												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	703,611												
	Total Costs Allocable as Administration	711,490	70%											
167	CDPH Licensing Fees	13,776	1%											
168	Professional Liability Insurance	75,924	8%											
169	Quality Assurance Fees	208,818	21%											
174	Caregiver Training	0	0%											
	Total	1,010,008	100%						\$ 1,010,008					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 4,996	\$ 12,217	\$ 2,153	\$ 19,366	3,934	\$ 2,771	\$ 54	\$ 296	\$ 813	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			240,191	6,516	5,258	2,808	254,772	51,752	36,456	706	3,890	10,700	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			137,010	0	0	0	137,010	27,831	19,605	380	2,092	5,754	0
083	Speech Pathology			36,882	0	0	0	36,882	7,492	5,278	102	563	1,549	0
085	Pharmacy			0	776	85,191	334	86,302	17,530	12,349	239	1,318	3,624	0
090	Laboratory			0	0	4,852	0	4,852	986	694	13	74	204	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	34,208	0	34,208	6,949	4,895	95	522	1,437	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			1,702,356	715,204	506,523	109,975	3,034,059	616,305	434,150	8,406	46,329	127,420	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	0	8,507	0	8,507	1,728	1,217	24	130	357	0
145	Other Nonreimbursable			1,351,588	2,102	1,696	906	1,356,292	275,502	194,075	3,758	20,710	56,960	0
	<b>SUBTOTAL</b>	\$ 1,010,008		\$ 3,468,027	\$ 729,594	\$ 658,453	\$ 116,177	\$ 4,972,250	\$ 1,010,008					
	Total Administrative Costs							\$ 1,010,008		\$ 711,490	\$ 13,776	\$ 75,924	\$ 208,818	\$ -
	Unit Cost Multiplier							0.20312896						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,122	\$ 4,005	\$ 2,139	\$ 57,267							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,039,525						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping	33	33								
060	Laundry and Linen	124	124								
065	Dietary										
155	Social Services	1,453	1,453	1,453							
160	Activities										
165	Administration	196	196	196							
166	Medical Records	111	111	111							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	309	309	309						19,366	19,366
077	Specialized Support Surfaces									0	0
080	Physical Therapy	403	403	403						254,772	254,772
081	Respiratory Therapy									0	0
082	Occupational Therapy									137,010	137,010
083	Speech Pathology									36,882	36,882
085	Pharmacy	48	48	48						86,302	86,302
090	Laboratory									4,852	4,852
095	Home Health Services									0	0
100	Other Ancillary Services									34,208	34,208
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,206	14,206	14,206	144,276	46,941	1,600,960	1,600,960	1,600,960	3,034,059	3,034,059
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									8,507	8,507
145	Other Nonreimbursable	130	130	130						1,356,292	1,356,292
	<b>TOTAL STATISTICS</b>	17,013	17,013	16,856	144,276	46,941	1,600,960	1,600,960	1,600,960	4,972,250	4,972,250
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 36,945 0.023076779	\$ 67,957 0.042447656			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 74,869 4.40069359	\$ 198,345 11.76703980	\$ 87,055 0.60338993	\$ 292,996 6.24179289	\$ 23,492 0.01467352	\$ - 0.00000000	\$ 81,983 0.05120865	\$ 3,169 0.00063731	\$ 47,954 0.00964425
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 193,468 11.37177453	\$ 28,227 1.67461252	\$ 17,580 0.12185048	\$ 260,941 5.55891438	\$ 18,956 0.01184065	\$ 16,836 0.01051619	\$ 3,367 0.00210311	\$ 2,557 0.00051427	\$ 1,448 0.00029125
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 118,316 6.95444660	\$ - 0.00000000	\$ 229 0.01361514	\$ 862 0.00597710	\$ - 0.00000000	\$ 10,125 0.00632408	\$ - 0.00000000	\$ - 0.00000000	\$ 1,366 0.00027467	\$ 773 0.00015555

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

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	\$ 55,273	\$ 0	\$ 55,273	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,596	0	19,596	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	194,164	(696)	193,468	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 269,033	\$ (696)	\$ 268,337	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 135,344	\$ 0	\$ 135,344	(Sch 3)
010	.20-.39	Fringe Benefits	6300	62,856	0	62,856	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,852	0	27,852	(Sch 4)
010		Housekeeping - Total	6300	\$ 226,052	\$ 0	\$ 226,052	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 46,325	\$ 0	\$ 46,325	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	9,182	0	9,182	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	6,308	0	6,308	(Sch 5)
040		Property Taxes	7300	213	0	213	(Sch 5)
045		Property Insurance	7400	7,879	0	7,879	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	56,288	0	56,288	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 621,280	\$ (696)	\$ 620,584	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 61,008	\$ 0	\$ 61,008	(Sch 3)
060	.20-.39	Fringe Benefits	6400	25,501	0	25,501	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,170	0	16,170	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 102,679	\$ 0	\$ 102,679	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 215,304	\$ 0	\$ 215,304	(Sch 3)
065	.20-.39	Fringe Benefits	6500	77,692	0	77,692	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	267,932	(6,991)	260,941	(Sch 4)
065		Dietary - Total	6500	\$ 560,928	\$ (6,991)	\$ 553,937	
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	8,186	0	8,186	(Sch 4)
075		Patient Supplies - Total	8100	\$ 8,186	\$ 0	\$ 8,186	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

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	240,191	0	240,191	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 240,191	\$ 0	\$ 240,191	
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	137,010	0	137,010	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 137,010	\$ 0	\$ 137,010	
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	36,882	0	36,882	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 36,882	\$ 0	\$ 36,882	
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	84,565	0	84,565	(Sch 4)
085		Pharmacy - Total	8300	\$ 84,565	\$ 0	\$ 84,565	
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	4,852	0	4,852	(Sch 4)
090		Laboratory - Total	8400	\$ 4,852	\$ 0	\$ 4,852	
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	34,208	0	34,208	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 34,208	\$ 0	\$ 34,208	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

STOLLWOOD CONVALESCENT HOSPITAL

## Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

## Provider NPI:

1891914784

## OSHPD Facility Number:

206571047

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		\$ 545,894	\$ 0	\$ 545,894	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,174,699	\$ 0	\$ 1,174,699	(Sch 2)
105	.20-.39	Fringe Benefits	6110	383,184	0	383,184	(Sch 2)
105	.49	Agency Staff	6110	39,571	0	39,571	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	3,506	0	3,506	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,600,960	\$ 0	\$ 1,600,960	
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:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

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		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	8,507	0	8,507 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,507	\$ 0	\$ 8,507
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 949,849	\$ 0	\$ 949,849 (Sch 2)
145	.20-.39	Fringe Benefits	9100	401,739	0	401,739 (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	\$ 1,351,588	\$ 0	\$ 1,351,588
146		<b>Subtotal 105 - 145</b>		\$ 2,961,055	\$ 0	\$ 2,961,055
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,959	\$ 0	\$ 25,959 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,986	0	10,986 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 36,945	\$ 0	\$ 36,945

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1891914784

OSHPD Facility Number:  
206571047

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	\$ 50,320	\$ 0	\$ 50,320	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,637	0	17,637	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,836	0	16,836	(Sch 4)
160		Activities - Total	6700	\$ 84,793	\$ 0	\$ 84,793	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 432,970	\$ 0	\$ 432,970	(Sch 6)
165	.20-.39	Fringe Benefits	6900	113,572	0	113,572	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	157,421	(352)	157,069	(Sch 6)
165		Administration - Total	6900	\$ 703,963	\$ (352)	\$ 703,611	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 35,145	\$ 0	\$ 35,145	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,014	0	11,014	(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	\$ 46,159	\$ 0	\$ 46,159	
167		CDPH Licensing Fees	6900	\$ 13,776	\$ 0	\$ 13,776	(Sch 6)
168		Professional Liability Insurance	6900	\$ 75,924	\$ 0	\$ 75,924	(Sch 6)
169		Quality Assurance Fees	6900	\$ 208,818	\$ 0	\$ 208,818	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,109	\$ 0	\$ 63,109	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,874	0	18,874	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,367	0	3,367	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,350	\$ 0	\$ 85,350	
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>		\$ 1,255,728	\$ (352)	\$ 1,255,376	
200		<b>Total</b>		\$ 6,047,564	\$ (8,039)	\$ 6,039,525	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 541,715	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI		Adjustments
STOLLWOOD CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1891914784		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$541,715	\$541,715

Provider Name							Fiscal Period	Provider NPI		Adjustments	
STOLLWOOD CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1891914784		5	
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 COSTS</u></b>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$194,164	(\$696)	\$193,468	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	267,932	(6,991)	260,941	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	157,451	(352)	157,099	
							To adjust the reported expenses to agree with the audited financial statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments
STOLLWOOD CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1891914784		5
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>											
3	10.7	085	1,2,3	7	085	N/A	Pharmacy (Square Feet)	0	48	48	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	130	130	
	10.7	175	1	7	175	N/A	Total Square Feet - Capital	16,835	178	17,013	
	10.7	175	2	7	175	N/A	Total Square Feet - Plant Operations and Maintenance	16,835	178	17,013	
	10.7	175	3	7	175	N/A	Total Square Feet - Housekeeping	16,678	178	16,856	
							To adjust reported square footage statistics to agree with provider's records 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
STOLLWOOD CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1891914784		5
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>ADJUSTMENT TO REPORTED PATIENT DAYS</b>												
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days 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	7,415	7,415

Provider Name							Fiscal Period	Provider NPI		Adjustments
STOLLWOOD CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1891914784		5
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>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</b>										
5	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: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through December 2, 2012 Report Date: December 3, 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	7,415	(7,415)	0