

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SOPHIA LYN CONVALESCENT HOSPITAL  
PASADENA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1154480234**

**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: Celia Aviña  
Auditor: Tatevik Parsamyan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 14, 2013

Lolita Azero, Administrator  
Sophia Lyn Convalescent Hospital  
1570 North Fair Oaks Avenue  
Pasadena, CA 91103

SOPHIA LYN CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1154480234  
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.

Lolita Azero  
Page 2

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

cc: Julie Mosteller, Consultant  
Axiom Healthcare Group  
23480 Park Sorrento, #100B  
Calabasas, CA 91302

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

## Provider Name:

SOPHIA LYN CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1154480234

## OSHPD Facility No.:

206190612

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	\$ 1,092,753	\$ 58.07
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 395,907	\$ 21.04
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 253,159	\$ 13.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 16,509	\$ 0.88
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,538	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,347	\$ 1.98
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 227,695	\$ 12.10
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 280,162	\$ 14.89
11	Cost of Routine Service/Audited Total Costs	\$ 2,311,948	\$ 2,315,070	\$ 123.03
12	Total Patient Days (Adj )	18,817	18,817	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 122.86	\$ 123.03	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	17,067	16,544	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<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:**  
SOPHIA LYN CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1154480234

**OSHPD Facility No.:**  
206190612

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	\$ 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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
SOPHIA LYN CONVALESCENT HOSPITAL

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

Provider NPI:  
1154480234

OSHPD Facility No.:  
206190612

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	\$ 39,022	\$ 39,022		
160	Activities	36,818		\$ 36,818	
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	67,804	0	0	67,804
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	58,876	0	0	58,876
083	Speech Pathology	980	0	0	980
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	1,016,913	39,022	36,818	1,092,753 *
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	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,220,413</b>	<b>\$ 39,022</b>	<b>\$ 36,818</b>	<b>\$ 1,220,413</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 90,751	\$ 90,751										
010	Housekeeping	58,361	-	\$ 58,361									
060	Laundry and Linen	39,057	7,419	4,771	\$ 51,248								
065	Dietary	155,823	10,599	6,816	0	\$ 173,238							
155	Social Services	N/A	545	351	0	0	\$ 896						
160	Activities	N/A	5,372	3,454	0	0	0	\$ 8,826					
165	Administration	N/A	6,915	4,447	0	0	0	0		\$ 11,362	\$ 11,362		
166	Medical Records	32,903	0	0	0	0	0	0		32,903		\$ 32,903	
170	Inservice Education - Nursing	29,855	545	351	0	0	0	0	\$ 30,751				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	38	111	\$ 150
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,118	2,005	0	0	0	0	0	5,123	455	1,318	6,896
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	349	1,011	1,360
083	Speech Pathology		0	0	0	0	0	0	0	0	6	17	23
085	Pharmacy		0	0	0	0	0	0	0	0	305	883	1,187
090	Laboratory		525	337	0	0	0	0	0	862	68	197	1,128
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	18	53	71
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		55,712	35,828	51,248	173,238	896	8,826	30,751	356,499	10,115	29,293	395,907
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	7	21	28
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 406,750</b>	<b>\$ 90,751</b>	<b>\$ 58,361</b>	<b>\$ 51,248</b>	<b>\$ 173,238</b>	<b>\$ 896</b>	<b>\$ 8,826</b>	<b>\$ 30,751</b>	<b>\$ 362,485</b>	<b>\$ 11,362</b>	<b>\$ 32,903</b>	<b>\$ 406,750</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 86,400	\$ 86,400										
010	Housekeeping	7,418	0	\$ 7,418									
060	Laundry and Linen	13,645	7,064	606	\$ 21,315								
065	Dietary	95,889	10,091	866	0	\$ 106,846							
155	Social Services	2,090	519	45	0	0	\$ 2,654						
160	Activities	4,695	5,114	439	0	0	0	\$ 10,248					
165	Administration	N/A	6,584	565	0	0	0	0		\$ 7,149	\$ 7,149		
166	Medical Records	6,251	0	0	0	0	0	0		6,251		\$ 6,251	
170	Inservice Education - Nursing	200	519	45	0	0	0	0	\$ 764				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	6,489	0	0	0	0	0	0	0	6,489	24	21	\$ 6,534
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,968	255	0	0	0	0	0	3,223	286	250	3,760
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	220	192	412
083	Speech Pathology	0	0	0	0	0	0	0	0	0	4	3	7
085	Pharmacy	51,398	0	0	0	0	0	0	0	51,398	192	168	51,757
090	Laboratory	9,989	500	43	0	0	0	0	0	10,532	43	37	10,612
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,065	0	0	0	0	0	0	0	3,065	11	10	3,086
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	41,807	53,041	4,554	21,315	106,846	2,654	10,248	764	241,229	6,364	5,565	253,159
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	1,200	0	0	0	0	0	0	0	1,200	4	4	1,208
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 330,536</b>	<b>\$ 86,400</b>	<b>\$ 7,418</b>	<b>\$ 21,315</b>	<b>\$ 106,846</b>	<b>\$ 2,654</b>	<b>\$ 10,248</b>	<b>\$ 764</b>	<b>\$ 317,136</b>	<b>\$ 7,149</b>	<b>\$ 6,251</b>	<b>\$ 330,536</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

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

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ -	0%							
	Property Tax (line 40)	17,351	100%	\$ 17,351						
005	Plant Operations and Maintenance			210	\$ 210					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			1,401	17	0	\$ 1,419			
065	Dietary			2,002	25	0	0	\$ 2,026		
155	Social Services			103	1	0	0	0	\$ 104	
160	Activities			1,015	12	0	0	0	0	\$ 1,027
165	Administration			1,306	16	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			103	1	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			589	7	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			99	1	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			10,523	129	0	1,419	2,026	104	1,027
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			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 17,351</b>	<b>100%</b>	<b>\$ 17,351</b>	<b>\$ 210</b>	<b>\$ -</b>	<b>\$ 1,419</b>	<b>\$ 2,026</b>	<b>\$ 104</b>	<b>\$ 1,027</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

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

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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 0% Of Total	Property Tax 100% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ -	0%							
	Property Tax (line 40)	17,351	100%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,322	\$ 1,322				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 104						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	4	0	\$ 4	\$ -	\$ 4
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	596	53	0	649	0	649
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	41	0	41	0	41
083	Speech Pathology			0	0	1	0	1	0	1
085	Pharmacy			0	0	35	0	35	0	35
090	Laboratory			0	100	8	0	108	0	108
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2	0	2	0	2
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			104	15,332	1,177	0	16,509	0	16,509
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	1	0	1	0	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 17,351	100%	\$ 104	\$ 16,029	\$ 1,322	\$ -	\$ 17,351	\$ -	\$ 17,351

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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. 50% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 41% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 20,706												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	293,987												
	Total Costs Allocable as Administration	314,693	50%											
167	CDPH Licensing Fees	12,960	2%											
168	Professional Liability Insurance	41,950	7%											
169	Quality Assurance Fees	255,759	41%											
174	Caregiver Training	0	0%											
	Total	625,362	100%						\$ 625,362					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 6,489	\$ -	\$ 6,489	2,118	\$ 1,066	\$ 44	\$ 142	\$ 866	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			67,804	5,123	3,223	596	76,747	25,048	12,605	519	1,680	10,244	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			58,876	0	0	0	58,876	19,216	9,670	398	1,289	7,859	0
083	Speech Pathology			980	0	0	0	980	320	161	7	21	131	0
085	Pharmacy			0	0	51,398	0	51,398	16,775	8,442	348	1,125	6,861	0
090	Laboratory			0	862	10,532	100	11,494	3,751	1,888	78	252	1,534	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,065	0	3,065	1,000	503	21	67	409	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			1,092,753	356,499	241,229	15,332	1,705,814	556,741	280,162	11,538	37,347	227,695	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	1,200	0	1,200	392	197	8	26	160	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 625,362		\$ 1,220,413	\$ 362,485	\$ 317,136	\$ 16,029	\$ 1,916,063	\$ 625,362					
	Total Administrative Costs							\$ 625,362		\$ 314,693	\$ 12,960	\$ 41,950	\$ 255,759	\$ -
	Unit Cost Multiplier							0.32637865						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 44,265	\$ 13,400	\$ 1,322	\$ 58,987							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,600,412						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	108									
010	Housekeeping	0	0								
060	Laundry and Linen	721	721	721							
065	Dietary	1,030	1,030	1,030							
155	Social Services	53	53	53							
160	Activities	522	522	522							
165	Administration	672	672	672							
166	Medical Records	0	0	0							
170	Inservice Education - Nursing	53	53	53							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	0	0	0						6,489	6,489
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	303	303	303						76,747	76,747
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	0	0	0						58,876	58,876
083	Speech Pathology	0	0	0						980	980
085	Pharmacy	0	0	0						51,398	51,398
090	Laboratory	51	51	51						11,494	11,494
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						3,065	3,065
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	5,414	5,414	5,414	184,320	55,296	1,058,720	1,058,720	1,058,720	1,705,814	1,705,814
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	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
140	Beauty and Barber	0	0	0	0	0	0	0	0	1,200	1,200
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL STATISTICS</b>	<b>8,927</b>	<b>8,819</b>	<b>8,819</b>	<b>184,320</b>	<b>55,296</b>	<b>1,058,720</b>	<b>1,058,720</b>	<b>1,058,720</b>	<b>1,916,063</b>	<b>1,916,063</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 39,022	\$ 36,818			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.036857715	0.034775956			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 90,751	\$ 58,361	\$ 51,248	\$ 173,238	\$ 896	\$ 8,826	\$ 30,751	\$ 11,362	\$ 32,903
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		10.29039574	6.61764372	0.27803655	3.13292608	0.00084642	0.00833648	0.02904557	0.00592997	0.01717219
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 86,400	\$ 7,418	\$ 21,315	\$ 106,846	\$ 2,654	\$ 10,248	\$ 764	\$ 7,149	\$ 6,251
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.79702914	0.84113845	0.11564192	1.93226115	0.00250663	0.00967973	0.00072146	0.00373101	0.00326242
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 17,351	\$ 210	\$ -	\$ 1,419	\$ 2,026	\$ 104	\$ 1,027	\$ 104	\$ 1,322	\$ -
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	1.94365408	0.02380255	0.00000000	0.00769605	0.03664787	0.00009849	0.00097005	0.00009849	0.00069003	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

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

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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	\$ 74,303	\$ 0	\$ 74,303	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,448	0	16,448	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	86,400	0	86,400	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 177,151	\$ 0	\$ 177,151	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 45,993	\$ 0	\$ 45,993	(Sch 3)
010	.20-.39	Fringe Benefits	6300	12,368	0	12,368	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,418	0	7,418	(Sch 4)
010		Housekeeping - Total	6300	\$ 65,779	\$ 0	\$ 65,779	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	17,351	0	17,351	(Sch 5)
045		Property Insurance	7400	20,706	0	20,706	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 280,987	\$ 0	\$ 280,987	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 32,063	\$ 0	\$ 32,063	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,994	0	6,994	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,645	0	13,645	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 52,702	\$ 0	\$ 52,702	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 126,116	\$ 0	\$ 126,116	(Sch 3)
065	.20-.39	Fringe Benefits	6500	29,707	0	29,707	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	95,889	0	95,889	(Sch 4)
065		Dietary - Total	6500	\$ 251,712	\$ 0	\$ 251,712	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,489	0	6,489	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,489	\$ 0	\$ 6,489	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

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

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	67,804	0	67,804	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 67,804	\$ 0	\$ 67,804	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	58,876	0	58,876	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 58,876	\$ 0	\$ 58,876	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	980	0	980	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 980	\$ 0	\$ 980	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	51,398	0	51,398	(Sch 4)
085		Pharmacy - Total	8300	\$ 51,398	\$ 0	\$ 51,398	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	9,989	0	9,989	(Sch 4)
090		Laboratory - Total	8400	\$ 9,989	\$ 0	\$ 9,989	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,065	0	3,065	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,065	\$ 0	\$ 3,065	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

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

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 198,601	\$ 0	\$ 198,601	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 609,204	\$ 0	\$ 609,204	(Sch 2)
105	.20-.39	Fringe Benefits	6110	156,716	0	156,716	(Sch 2)
105	.49	Agency Staff	6110	250,993	0	250,993	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	41,807	0	41,807	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,058,720	\$ 0	\$ 1,058,720	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

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

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,200	0	1,200 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,200	\$ 0	\$ 1,200
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,059,920	\$ 0	\$ 1,059,920
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,081	\$ 0	\$ 31,081 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,941	0	7,941 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,090	0	2,090 (Sch 4)
155		Social Services - Total	6600	\$ 41,112	\$ 0	\$ 41,112

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SOPHIA LYN CONVALESCENT HOSPITAL

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

Provider NPI:  
1154480234

OSHPD Facility Number:  
206190612

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	\$ 30,671	\$ 0	\$ 30,671	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,147	0	6,147	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,695	0	4,695	(Sch 4)
160		Activities - Total	6700	\$ 41,513	\$ 0	\$ 41,513	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 96,619	\$ 0	\$ 96,619	(Sch 6)
165	.20-.39	Fringe Benefits	6900	21,505	0	21,505	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	167,922	7,941	175,863	(Sch 6)
165		Administration - Total	6900	\$ 286,046	\$ 7,941	\$ 293,987	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 27,041	\$ 0	\$ 27,041	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,862	0	5,862	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,251	0	6,251	(Sch 4)
166		Medical Records - Total	6900	\$ 39,154	\$ 0	\$ 39,154	
167		CDPH Licensing Fees	6900	\$ 12,960	\$ 0	\$ 12,960	(Sch 6)
168		Professional Liability Insurance	6900	\$ 49,891	\$ (7,941)	\$ 41,950	(Sch 6)
169		Quality Assurance Fees	6900	\$ 255,759	\$ 0	\$ 255,759	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 24,930	\$ 0	\$ 24,930	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,925	0	4,925	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	200	0	200	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 30,055	\$ 0	\$ 30,055	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 756,490	\$ 0	\$ 756,490	
200		<b>Total</b>		\$ 2,600,412	\$ 0	\$ 2,600,412	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 44,986	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
SOPHIA LYN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1154480234		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>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$44,986	\$44,986

Provider Name							Fiscal Period		Provider NPI		Adjustments
SOPHIA LYN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1154480234		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					
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$167,922	\$7,941	\$175,863	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	49,891	(7,941)	41,950	
							To reclassify broker and 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
SOPHIA LYN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154480234		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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
3	4.1	5	2	1	15	Skilled Nursing Care - 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 January 1, 2011 through April 7, 2013 Payment Period: April 8, 2013 Report Date: 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	17,067	(523)	16,544	