

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Henry Kwan
Auditor: Tabusum Faridi**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 13, 2014

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, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$38,324, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Lolita Azero
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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.

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

Lisa Alder, 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

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

cc: See Next Page

Lolita Azero
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cc: Eddie Uppal, Consultant
Axiom Healthcare Group
9534 Topanga Canyon Boulevard
Chatsworth, CA 91311

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

SOPHIA LYN CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1154480234

OSHPD Facility No.:

206190612

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	\$ 1,164,607	\$ 62.47
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 359,276	\$ 19.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 359,594	\$ 19.29
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 3,539	\$ 0.19
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 16,741	\$ 0.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,531	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 34,281	\$ 1.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 232,136	\$ 12.45
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 310,759	\$ 16.67
11	Cost of Routine Service/Audited Total Costs	\$ 2,512,579	\$ 2,494,466	\$ 133.79
12	Total Patient Days (Adj)	18,644	18,644	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 134.77	\$ 133.79	
14	Overpayments (Adj 11)	\$ 0	\$ (38,324)	
15	Medi-Cal Days (Adj 10)	14,557	14,245	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	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, 2012 THROUGH DECEMBER 31, 2012

NPI:

1154480234

OSHPD Facility No.:

206190612

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1154480234

OSHPD Facility No.:
206190612

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 35,673	\$ 35,673		
160	Activities	41,228		\$ 41,228	
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	130,852	0	0	130,852
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	101,340	0	0	101,340
083	Speech Pathology	17,545	0	0	17,545
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	1,087,706	35,673	41,228	1,164,607 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,414,344	\$ 35,673	\$ 41,228	\$ 1,414,344

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

NPI:
1154480234

OSHPD Facility Number:
206190612

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 62,762	\$ 62,762										
010	Housekeeping	30,805	0	\$ 30,805									
060	Laundry and Linen	15,077	5,131	2,518	\$ 22,727								
065	Dietary	168,101	7,330	3,598	0	\$ 179,029							
155	Social Services	N/A	377	185	0	0	\$ 562						
160	Activities	N/A	3,715	1,823	0	0	0	\$ 5,538					
165	Administration	N/A	4,782	2,347	0	0	0	0		\$ 7,130	\$ 7,130		
166	Medical Records	38,730	0	0	0	0	0	0		38,730		\$ 38,730	
170	Inservice Education - Nursing	55,062	377	185	0	0	0	0	\$ 55,624				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	17	92	\$ 109
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	16	88	105
080	Physical Therapy		2,156	1,058	0	0	0	0	0	3,215	453	2,461	6,129
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	327	1,778	2,105
083	Speech Pathology		0	0	0	0	0	0	0	0	57	308	364
085	Pharmacy		0	0	0	0	0	0	0	0	238	1,296	1,534
090	Laboratory		363	178	0	0	0	0	0	541	38	208	788
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	16	84	100
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		38,530	18,911	22,727	179,029	562	5,538	55,624	320,921	5,963	32,392	359,276 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	4	23	27
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 370,537	\$ 62,762	\$ 30,805	\$ 22,727	\$ 179,029	\$ 562	\$ 5,538	\$ 55,624	\$ 324,677	\$ 7,130	\$ 38,730	\$ 370,537

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

NPI:
1154480234

OSHPD Facility Number:
206190612

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 85,227	\$ 85,227										
010	Housekeeping	73,809	0	\$ 73,809									
060	Laundry and Linen	40,975	6,968	6,034	\$ 53,977								
065	Dietary	100,784	9,954	8,620	0	\$ 119,358							
155	Social Services	2,080	512	444	0	0	\$ 3,036						
160	Activities	2,742	5,045	4,369	0	0	0	\$ 12,155					
165	Administration	N/A	6,494	5,624	0	0	0	0		\$ 12,118	\$ 12,118		
166	Medical Records	9,000	0	0	0	0	0	0		9,000		\$ 9,000	
170	Inservice Education - Nursing	0	512	444	0	0	0	0	\$ 956				
ANCILLARY SERVICES													
075	Patient Supplies	5,247	0	0	0	0	0	0	0	5,247	29	21	\$ 5,297
077	Specialized Support Surfaces	5,036	0	0	0	0	0	0	0	5,036	28	21	5,084
080	Physical Therapy	0	2,928	2,536	0	0	0	0	0	5,464	770	572	6,806
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	556	413	969
083	Speech Pathology	0	0	0	0	0	0	0	0	0	96	72	168
085	Pharmacy	73,847	0	0	0	0	0	0	0	73,847	405	301	74,553
090	Laboratory	10,293	493	427	0	0	0	0	0	11,213	65	48	11,326
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	4,801	0	0	0	0	0	0	0	4,801	26	20	4,847
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	54,817	52,321	45,311	53,977	119,358	3,036	12,155	956	341,932	10,135	7,527	359,594 *
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	1,310	0	0	0	0	0	0	0	1,310	7	5	1,323
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 469,968	\$ 85,227	\$ 73,809	\$ 53,977	\$ 119,358	\$ 3,036	\$ 12,155	\$ 956	\$ 448,850	\$ 12,118	\$ 9,000	\$ 469,968

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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 17% Of Total	Property Tax 83% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 3,736	17%							
	Property Tax (line 40)	17,671	83%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,631	\$ 1,631				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 129						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	4	0	\$ 4	\$ 1	\$ 3
077	Specialized Support Surfaces			0	0	4	0	4	1	3
080	Physical Therapy			0	735	104	0	839	146	693
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	75	0	75	13	62
083	Speech Pathology			0	0	13	0	13	2	11
085	Pharmacy			0	0	55	0	55	10	45
090	Laboratory			0	124	9	0	133	23	109
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4	0	4	1	3
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			129	18,917	1,364	0	20,281	3,539	16,741
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	0	1	0	1	0	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 21,407	100%	\$ 129	\$ 19,776	\$ 1,631	\$ 0	\$ 21,407	\$ 3,736	\$ 17,671

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

NPI:
1154480234

OSHPD Facility Number:
206190612

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 19,152												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	352,412												
	Total Costs Allocable as Administration	371,564	53%											
167	CDPH Licensing Fees	16,179	2%											
168	Professional Liability Insurance	40,988	6%											
169	Quality Assurance Fees	277,557	39%											
174	Caregiver Training	0	0%											
	Total	706,288	100%						\$ 706,288					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 0	\$ 5,247	\$ 0	\$ 5,247	1,679	\$ 883	\$ 38	\$ 97	\$ 660	\$ 0
077	Specialized Support Surfaces			0	0	5,036	0	5,036	1,611	848	37	94	633	0
080	Physical Therapy			130,852	3,215	5,464	735	140,266	44,875	23,608	1,028	2,604	17,635	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			101,340	0	0	0	101,340	32,422	17,056	743	1,882	12,741	0
083	Speech Pathology			17,545	0	0	0	17,545	5,613	2,953	129	326	2,206	0
085	Pharmacy			0	0	73,847	0	73,847	23,626	12,429	541	1,371	9,284	0
090	Laboratory			0	541	11,213	124	11,878	3,800	1,999	87	221	1,493	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,801	0	4,801	1,536	808	35	89	604	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			1,164,607	320,921	341,932	18,917	1,846,377	590,708	310,759	13,531	34,281	232,136	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,310	0	1,310	419	220	10	24	165	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 706,288		\$ 1,414,344	\$ 324,677	\$ 448,850	\$ 19,776	\$ 2,207,647	\$ 706,288					
	Total Administrative Costs							\$ 706,288		\$ 371,564	\$ 16,179	\$ 40,988	\$ 277,557	\$ 0
	Unit Cost Multiplier							0.31992801						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 45,860	\$ 21,118	\$ 1,631	\$ 68,609						
	TOTAL FACILITY COSTS							\$ 2,982,544						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

NPI:
1154480234

OSHPD Facility Number:
206190612

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	108									
010	Housekeeping										
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										
170	Inservice Education - Nursing	53	53	53							
	ANCILLARY SERVICES										
075	Patient Supplies									5,247	5,247
077	Specialized Support Surfaces									5,036	5,036
080	Physical Therapy	303	303	303						140,266	140,266
081	Respiratory Therapy									0	0
082	Occupational Therapy									101,340	101,340
083	Speech Pathology									17,545	17,545
085	Pharmacy									73,847	73,847
090	Laboratory	51	51	51						11,878	11,878
095	Home Health Services									0	0
100	Other Ancillary Services									4,801	4,801
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,414	5,414	5,414	181,020	54,306	1,142,523	1,142,523	1,142,523	1,846,377	1,846,377
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									1,310	1,310
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,927	8,819	8,819	181,020	54,306	1,142,523	1,142,523	1,142,523	2,207,647	2,207,647
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 35,673 0.031223004	\$ 41,228 0.03608505			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 62,762 7.11667990	\$ 30,805 3.49302642	\$ 22,727 0.12554744	\$ 179,029 3.29667067	\$ 562 0.00049217	\$ 5,538 0.00484740	\$ 55,624 0.04868551	\$ 7,130 0.00322956	\$ 38,730 0.01754357
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 85,227 9.66402086	\$ 73,809 8.36931625	\$ 53,977 0.29818272	\$ 119,358 2.19788490	\$ 3,036 0.00265707	\$ 12,155 0.01063909	\$ 956 0.00083654	\$ 12,118 0.00548929	\$ 9,000 0.00407674
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 21,407 2.39800605	\$ 259 0.02936667	\$ - 0.00000000	\$ 1,750 0.00966819	\$ 2,500 0.04603900	\$ 129 0.00011260	\$ 1,267 0.00110903	\$ 129 0.00011260	\$ 1,631 0.00073888	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 50,016	\$ 0	\$ 50,016	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,746	0	12,746	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	86,000	(773)	85,227	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 148,762	\$ (773)	\$ 147,989	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 22,818	\$ 0	\$ 22,818	(Sch 3)
010	.20-.39	Fringe Benefits	6300	7,987	0	7,987	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	73,809	0	73,809	(Sch 4)
010		Housekeeping - Total	6300	\$ 104,614	\$ 0	\$ 104,614	
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	3,736	3,736	(Sch 5)
040		Property Taxes	7300	17,671	0	17,671	(Sch 5)
045		Property Insurance	7400	19,152	0	19,152	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 290,199	\$ 2,963	\$ 293,162	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 12,540	\$ 0	\$ 12,540	(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,537	0	2,537	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	40,975	0	40,975	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 56,052	\$ 0	\$ 56,052	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 134,793	\$ 0	\$ 134,793	(Sch 3)
065	.20-.39	Fringe Benefits	6500	33,308	0	33,308	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	101,517	(733)	100,784	(Sch 4)
065		Dietary - Total	6500	\$ 269,618	\$ (733)	\$ 268,885	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
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	5,247	0	5,247	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,247	\$ 0	\$ 5,247	
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	5,036	0	5,036	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 5,036	\$ 0	\$ 5,036	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	130,852	0	130,852	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 130,852	\$ 0	\$ 130,852	
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	101,340	0	101,340	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 101,340	\$ 0	\$ 101,340	
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	17,545	0	17,545	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 17,545	\$ 0	\$ 17,545	
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	73,847	0	73,847	(Sch 4)
085		Pharmacy - Total	8300	\$ 73,847	\$ 0	\$ 73,847	
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	10,293	0	10,293	(Sch 4)
090		Laboratory - Total	8400	\$ 10,293	\$ 0	\$ 10,293	
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	4,051	750	4,801	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 4,051	\$ 750	\$ 4,801	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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		\$ 348,211	\$ 750	\$ 348,961	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 636,095	\$ 0	\$ 636,095	(Sch 2)
105	.20-.39	Fringe Benefits	6110	162,861	0	162,861	(Sch 2)
105	.49	Agency Staff	6110	288,750	0	288,750	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	55,567	(750)	54,817	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,143,273	\$ (750)	\$ 1,142,523	
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, 2012 THROUGH DECEMBER 31, 2012

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	1,310	0	1,310
140		Beauty and Barber - Total	8900	\$ 1,310	\$ 0	\$ 1,310
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,144,583	\$ (750)	\$ 1,143,833
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 28,019	\$ 0	\$ 28,019
155	.20-.39	Fringe Benefits	6600	7,654	0	7,654
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	2,080	0	2,080
155		Social Services - Total	6600	\$ 37,753	\$ 0	\$ 37,753

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 31,057	\$ 0	\$ 31,057	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,171	0	10,171	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,742	0	2,742	(Sch 4)
160		Activities - Total	6700	\$ 43,970	\$ 0	\$ 43,970	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 113,863	\$ 0	\$ 113,863	(Sch 6)
165	.20-.39	Fringe Benefits	6900	23,991	0	23,991	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	229,345	(14,787)	214,558	(Sch 6)
165		Administration - Total	6900	\$ 367,199	\$ (14,787)	\$ 352,412	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,683	\$ 0	\$ 30,683	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,047	0	8,047	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,000	0	9,000	(Sch 4)
166		Medical Records - Total	6900	\$ 47,730	\$ 0	\$ 47,730	
167		CDPH Licensing Fees	6900	\$ 16,179	\$ 0	\$ 16,179	(Sch 6)
168		Professional Liability Insurance	6900	\$ 49,891	\$ (8,903)	\$ 40,988	(Sch 6)
169		Quality Assurance Fees	6900	\$ 277,557	\$ 0	\$ 277,557	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 45,033	\$ 0	\$ 45,033	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,029	0	10,029	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 55,062	\$ 0	\$ 55,062	
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	
		Subtotal 155 - 174		\$ 895,341	\$ (23,690)	\$ 871,651	
200		Total		\$ 3,004,004	\$ (21,460)	\$ 2,982,544	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 30,957
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SOPHIA LYN CONVALESCENT HOSPITAL

NPI:
1154480234

OSHPD Facility Number:
206190612

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6,7,8	AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(773)		(773)					
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	3,736		3,736					
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(733)		(490)			(243)		
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name							Fiscal Period			NPI		Adjustments
SOPHIA LYN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1154480234		11
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	N/A	Total Facility Group Health Insurance To identify group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$30,957	\$30,957

Provider Name							Fiscal Period	NPI	Adjustments		
SOPHIA LYN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1154480234	11		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$229,345	\$6,612	\$235,957 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	49,891	(6,612)	43,279 *	
							To reclassify finance fees, taxes, and other 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				
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$3,736	\$3,736	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	86,000	(773)	85,227	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	101,517	(490)	101,027 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 235,957	(2,473)	233,484 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	100	3	8A-1	100	3	Other Ancillary Services - Other - Nonlabor	\$4,051	\$750	\$4,801	
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Other - Nonlabor	55,567	(750)	54,817	
							To reclassify dermatology expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8 and 2203.2				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
SOPHIA LYN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1154480234	11		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
5	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the liability insurance expense to agree with provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$43,279	(\$2,291)	\$40,988
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$233,484		
6							To eliminate cable television expense not related to patient care. 42 CFR 413.9(c)(3), 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.3 and 2106.1			(\$6,545)	
7							To eliminate state/federal income taxes not related to patient care. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300, and 2304			(8,881)	
8							To eliminate purchased services due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>(3,500)</u> <u>(\$18,926)</u>	\$214,558
9	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate dietary supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$101,027	(\$243)	\$100,784

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
SOPHIA LYN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1154480234		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
10	4.1	5	2	1	15	<p>ADJUSTMENT TO REPORTED PATIENT DAYS</p> <p>Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through June 30, 2013 Report Date: July 18, 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 51511</p>	14,557	(312)	14,245	

Provider Name							Fiscal Period			NPI		Adjustments
SOPHIA LYN CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1154480234		11
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 OTHER MATTERS</u>												
11	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$38,324	\$38,324