

**REPORT  
ON THE  
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED  
SEPTEMBER 30, 2012**

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

**Section Chief: Robert G. Kvick  
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

April 18, 2014

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

STOLLWOOD CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1891914784  
FISCAL PERIOD ENDED SEPTEMBER 30, 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 \$165, which resulted from Medi-Cal overpayments

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

John Pritchard, Administrator  
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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—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, 2011 THROUGH SEPTEMBER 30, 2012

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	\$ 1,635,008	\$ 103.58
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 773,006	\$ 48.97
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 529,487	\$ 33.54
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 157,488	\$ 9.98
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 178	\$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,079	\$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 43,236	\$ 2.74
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 192,480	\$ 12.19
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 472,417	\$ 29.93
11	Cost of Routine Service/Audited Total Costs	\$ 3,703,184	\$ 3,815,379	\$ 241.71
12	Total Patient Days (Adj )	15,785	15,785	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 234.60	\$ 241.71	
14	Overpayments (Adj 9)	\$ 0	\$ (165)	
15	Medi-Cal Days (Adj 8)	7,287	0	
16	Medi-Cal Managed Care Days (Adj 8)		7,287	
<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	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1891914784

OSHPD Facility No.:  
206571047

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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  
INDIRECT CARE LABOR

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

NPI:  
1891914784

OSHPD Facility Number:  
206571047

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 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	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 81,397	\$ 81,397										
010	Housekeeping	180,386	158	\$ 180,544									
060	Laundry and Linen	104,533	593	1,318	\$ 106,445								
065	Dietary	294,491	0	0	0	\$ 294,491							
155	Social Services	N/A	6,952	15,449	0	0	\$ 22,401						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	938	2,084	0	0	0	0		\$ 3,022	\$ 3,022		
166	Medical Records	57,509	531	1,180	0	0	0	0		59,220		\$ 59,220	
170	Inservice Education - Nursing	75,936	0	0	0	0	0	0	\$ 75,936				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,478	3,286	0	0	0	0	0	4,764	20	383	\$ 5,166
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,928	4,285	0	0	0	0	0	6,213	185	3,618	10,016
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	102	2,003	2,105
083	Speech Pathology		0	0	0	0	0	0	0	0	31	601	631
085	Pharmacy		230	510	0	0	0	0	0	740	83	1,632	2,455
090	Laboratory		0	0	0	0	0	0	0	0	2	49	51
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	32	635	668
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		68,589	152,431	106,445	294,491	22,401	0	75,936	720,293	2,559	50,154	773,006*
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	146	154
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 794,252	\$ 81,397	\$ 180,544	\$ 106,445	\$ 294,491	\$ 22,401	\$ 0	\$ 75,936	\$ 732,010	\$ 3,022	\$ 59,220	\$ 794,252

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
STOLLWOOD CONVALESCENT HOSPITAL

**Fiscal Period:**  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

**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	\$ 47,411	\$ 47,411		
160	Activities	70,058		\$ 70,058	
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	203,583	0	0	203,583
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	121,269	0	0	121,269
083	Speech Pathology	36,374	0	0	36,374
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	1,517,539	47,411	70,058	1,635,008
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>\$ 1,996,234</b>	<b>\$ 47,411</b>	<b>\$ 70,058</b>	<b>\$ 1,996,234</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

NPI:  
1891914784

OSHPD Facility Number:  
206571047

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 194,492	\$ 194,492										
010	Housekeeping	29,777	377	\$ 30,154									
060	Laundry and Linen	12,030	1,418	220	\$ 13,668								
065	Dietary	279,083	0	0	\$ 279,083								
155	Social Services	0	16,611	2,580	0	0	\$ 19,191						
160	Activities	19,476	0	0	0	0	0	\$ 19,476					
165	Administration	N/A	2,241	348	0	0	0	0		\$ 2,589	\$ 2,589		
166	Medical Records	0	1,269	197	0	0	0	0		1,466		\$ 1,466	
170	Inservice Education - Nursing	154	0	0	0	0	0	0	\$ 154				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	11,308	3,532	549	0	0	0	0	0	15,389	17	9	\$ 15,415
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,607	716	0	0	0	0	0	5,323	158	90	5,570
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	88	50	137
083	Speech Pathology	0	0	0	0	0	0	0	0	0	26	15	41
085	Pharmacy	96,965	549	85	0	0	0	0	0	97,599	71	40	97,711
090	Laboratory	2,957	0	0	0	0	0	0	0	2,957	2	1	2,960
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	38,460	0	0	0	0	0	0	0	38,460	28	16	38,503
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	5,134	163,889	25,459	13,668	279,083	19,191	19,476	154	526,053	2,192	1,242	529,487
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	8,855	0	0	0	0	0	0	0	8,855	6	4	8,865
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 698,691</b>	<b>\$ 194,492</b>	<b>\$ 30,154</b>	<b>\$ 13,668</b>	<b>\$ 279,083</b>	<b>\$ 19,191</b>	<b>\$ 19,476</b>	<b>\$ 154</b>	<b>\$ 694,636</b>	<b>\$ 2,589</b>	<b>\$ 1,466</b>	<b>\$ 698,691</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

NPI:  
1891914784

OSHPD Facility Number:  
206571047

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 194,492	\$ 194,492										
010	Housekeeping	29,777	377	\$ 30,154									
060	Laundry and Linen	12,030	1,418	220	\$ 13,668								
065	Dietary	279,083	0	0	\$ 279,083								
155	Social Services	0	16,611	2,580	0	0	\$ 19,191						
160	Activities	19,476	0	0	0	0	0	\$ 19,476					
165	Administration	N/A	2,241	348	0	0	0	0		\$ 2,589	\$ 2,589		
166	Medical Records	0	1,269	197	0	0	0	0		1,466		\$ 1,466	
170	Inservice Education - Nursing	154	0	0	0	0	0	0	\$ 154				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	11,308	3,532	549	0	0	0	0	0	15,389	17	9	\$ 15,415
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,607	716	0	0	0	0	0	5,323	158	90	5,570
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	88	50	137
083	Speech Pathology	0	0	0	0	0	0	0	0	0	26	15	41
085	Pharmacy	96,965	549	85	0	0	0	0	0	97,599	71	40	97,711
090	Laboratory	2,957	0	0	0	0	0	0	0	2,957	2	1	2,960
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	38,460	0	0	0	0	0	0	0	38,460	28	16	38,503
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	5,134	163,889	25,459	13,668	279,083	19,191	19,476	154	526,053	2,192	1,242	529,487
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	8,855	0	0	0	0	0	0	0	8,855	6	4	8,865
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 698,691</b>	<b>\$ 194,492</b>	<b>\$ 30,154</b>	<b>\$ 13,668</b>	<b>\$ 279,083</b>	<b>\$ 19,191</b>	<b>\$ 19,476</b>	<b>\$ 154</b>	<b>\$ 694,636</b>	<b>\$ 2,589</b>	<b>\$ 1,466</b>	<b>\$ 698,691</b>

\*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1891914784

OSHPD Facility Number:  
206571047

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)	\$ 165,346	100%							
	Property Tax (line 40)	187	0%	\$ 165,533						
005	Plant Operations and Maintenance			0	\$ 0					
010	Housekeeping			321	0	\$ 321				
060	Laundry and Linen			1,206	0	2	\$ 1,209			
065	Dietary			0	0	0	0	\$ 0		
155	Social Services			14,137	0	27	0	0	\$ 14,165	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			1,907	0	4	0	0	0	0
166	Medical Records			1,080	0	2	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,007	0	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,921	0	8	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			467	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			139,486	0	271	1,209	0	14,165	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			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 165,533</b>	<b>100%</b>	<b>\$ 165,533</b>	<b>\$ 0</b>	<b>\$ 321</b>	<b>\$ 1,209</b>	<b>\$ 0</b>	<b>\$ 14,165</b>	<b>\$ 0</b>

(To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:  
1891914784

OSHPD Facility Number:  
206571047

Line No.	DESCRIPTION	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)							
	Property Tax (line 40)							
005	Plant Operations and Maintenance							
010	Housekeeping							
060	Laundry and Linen							
065	Dietary							
155	Social Services							
160	Activities							
165	Administration		\$ 1,911	\$ 1,911				
166	Medical Records		1,082		\$ 1,082			
170	Inservice Education - Nursing	\$ 0						
<b>ANCILLARY SERVICES</b>								
075	Patient Supplies	0	3,012	12	7	\$ 3,032	\$ 3,028	\$ 3
077	Specialized Support Surfaces	0	0	0	0	0	0	0
080	Physical Therapy	0	3,929	117	66	4,112	4,107	5
081	Respiratory Therapy	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	65	37	101	101	0
083	Speech Pathology	0	0	19	11	30	30	0
085	Pharmacy	0	468	53	30	550	550	1
090	Laboratory	0	0	2	1	2	2	0
095	Home Health Services	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	20	12	32	32	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	155,131	1,618	916	157,666	157,488	178
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	5	3	7	7	0
145	Other Nonreimbursable	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 0	\$ 162,540	\$ 1,911	\$ 1,082	\$ 165,533	\$ 165,346	\$ 187

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

NPI:  
1891914784

OSHPD Facility Number:  
206571047

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 6,888												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	550,932												
	Total Costs Allocable as Administration	557,820	66%											
167	CDPH Licensing Fees	14,263	2%											
168	Professional Liability Insurance	51,052	6%											
169	Quality Assurance Fees	227,277	27%											
174	Caregiver Training	0	0%											
	Total	850,412	100%						\$ 850,412					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 4,764	\$ 15,389	\$ 3,012	\$ 23,165	5,495	\$ 3,604	\$ 92	\$ 330	\$ 1,468	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			203,583	6,213	5,323	3,929	219,048	51,955	34,079	871	3,119	13,885	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			121,269	0	0	0	121,269	28,763	18,867	482	1,727	7,687	0
083	Speech Pathology			36,374	0	0	0	36,374	8,627	5,659	145	518	2,306	0
085	Pharmacy			0	740	97,599	468	98,807	23,436	15,372	393	1,407	6,263	0
090	Laboratory			0	0	2,957	0	2,957	701	460	12	42	187	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	38,460	0	38,460	9,122	5,984	153	548	2,438	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			1,635,008	720,293	526,053	155,131	3,036,485	720,212	472,417	12,079	43,236	192,480	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	8,855	0	8,855	2,100	1,378	35	126	561	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 850,412		\$ 1,996,234	\$ 732,010	\$ 694,636	\$ 162,540	\$ 3,585,420	\$ 850,412					
	Total Administrative Costs							\$ 850,412		\$ 557,820	\$ 14,263	\$ 51,052	\$ 227,277	\$ 0
	Unit Cost Multiplier							0.23718614						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 62,242	\$ 4,055	\$ 2,993	\$ 69,290							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,505,122						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

NPI:  
1891914784

OSHPD Facility Number:  
206571047

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj 5)	(Adj 5)	(Adj 5)	(Adj 6)	(Adj 7)	(Adj )	(Adj )	(Adj )		
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping	33	33								
060	Laundry and Linen	124	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						23,165	23,165
077	Specialized Support Surfaces									0	0
080	Physical Therapy	403	403	403						219,048	219,048
081	Respiratory Therapy									0	0
082	Occupational Therapy									121,269	121,269
083	Speech Pathology									36,374	36,374
085	Pharmacy	48	48	48						98,807	98,807
090	Laboratory									2,957	2,957
095	Home Health Services									0	0
100	Other Ancillary Services									38,460	38,460
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,336	14,336	14,336	12,023	55,248	1,522,673	1,522,673	1,522,673	3,036,485	3,036,485
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									8,855	8,855
145	Other Nonreimbursable	0	0	0	0	0				0	0
	<b>TOTAL STATISTICS</b>	17,013	17,013	16,980	12,023	55,248	1,522,673	1,522,673	1,522,673	3,585,420	3,585,420
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 47,411 0.031136692	\$ 70,058 0.046009879			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 81,397 4.78440017	\$ 180,544 10.63273765	\$ 106,445 8.85342469	\$ 294,491 5.33034680	\$ 22,401 0.01471170	\$ - 0.00000000	\$ 75,936 0.04987020	\$ 3,022 0.00084279	\$ 59,220 0.01651698
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 194,492 11.43196379	\$ 30,154 1.77586895	\$ 13,668 1.13680207	\$ 279,083 5.05145888	\$ 19,191 0.01260348	\$ 19,476 0.01279067	\$ 154 0.00010114	\$ 2,589 0.00072202	\$ 1,466 0.00040890
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 165,533 9.72979486	\$ - 0.00000000	\$ 321 0.01890950	\$ 1,209 0.10054390	\$ - 0.00000000	\$ 14,165 0.00930263	\$ - 0.00000000	\$ - 0.00000000	\$ 1,911 0.00053292	\$ 1,082 0.00030181

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

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	\$ 58,926	\$ 0	\$ 58,926	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,471	0	22,471	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	194,492	0	194,492	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 275,889	\$ 0	\$ 275,889	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 125,202	\$ 0	\$ 125,202	(Sch 3)
010	.20-.39	Fringe Benefits	6300	55,184	0	55,184	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,777	0	29,777	(Sch 4)
010		Housekeeping - Total	6300	\$ 210,163	\$ 0	\$ 210,163	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 73,609	\$ 0	\$ 73,609	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	27,003	0	27,003	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	6,894	0	6,894	(Sch 5)
040		Property Taxes	7300	187	0	187	(Sch 5)
045		Property Insurance	7400	6,888	0	6,888	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	57,840	0	57,840	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 658,473	\$ 0	\$ 658,473	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 70,242	\$ 0	\$ 70,242	(Sch 3)
060	.20-.39	Fringe Benefits	6400	34,291	0	34,291	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,030	0	12,030	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 116,563	\$ 0	\$ 116,563	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 220,173	\$ 0	\$ 220,173	(Sch 3)
065	.20-.39	Fringe Benefits	6500	74,318	0	74,318	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	279,083	0	279,083	(Sch 4)
065		Dietary - Total	6500	\$ 573,574	\$ 0	\$ 573,574	
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	(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	11,308	0	11,308	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,308	\$ 0	\$ 11,308	
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, 2011 THROUGH SEPTEMBER 30, 2012

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	203,583	0	203,583 (Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0 (Sch 4)
080		Physical Therapy - Total	8200	\$ 203,583	\$ 0	\$ 203,583
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	121,269	0	121,269 (Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 121,269	\$ 0	\$ 121,269
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	36,374	0	36,374 (Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0 (Sch 4)
083		Speech Pathology - Total	8280	\$ 36,374	\$ 0	\$ 36,374
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	96,965	0	96,965 (Sch 4)
085		Pharmacy - Total	8300	\$ 96,965	\$ 0	\$ 96,965
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	2,957	0	2,957 (Sch 4)
090		Laboratory - Total	8400	\$ 2,957	\$ 0	\$ 2,957
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	38,460	0	38,460 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 38,460	\$ 0	\$ 38,460

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

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		<b>Subtotal 075 - 102</b>		\$ 510,916	\$ 0	\$ 510,916
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	.01-19	Salaries and Wages	6110	\$ 1,100,808	\$ 0	\$ 1,100,808 (Sch 2)
105	.20-39	Fringe Benefits	6110	407,390	0	407,390 (Sch 2)
105	.49	Agency Staff	6110	9,341	0	9,341 (Sch 2)
105	.40-99	Other - Nonlabor	6110	5,134	0	5,134 (Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,522,673	\$ 0	\$ 1,522,673
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, 2011 THROUGH SEPTEMBER 30, 2012

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
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	8,855	0	8,855
140		Beauty and Barber - Total	8900	\$ 8,855	\$ 0	\$ 8,855
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 1,033,345	\$ (1,033,345)	\$ 0
145	.20-.39	Fringe Benefits	9100	447,828	(447,828)	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 1,481,173	\$ (1,481,173)	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,012,701	\$ (1,481,173)	\$ 1,531,528
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 33,450	\$ 0	\$ 33,450
155	.20-.39	Fringe Benefits	6600	13,961	0	13,961
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 47,411	\$ 0	\$ 47,411

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:  
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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	\$ 50,908	\$ 0	\$ 50,908	(Sch 2)
160	.20-39	Fringe Benefits	6700	19,150	0	19,150	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-99	Other - Nonlabor	6700	19,476	0	19,476	(Sch 4)
160		Activities - Total	6700	\$ 89,534	\$ 0	\$ 89,534	
165		Administration					
165	.01-19	Salaries and Wages	6900	\$ 444,079	\$ (113,811)	\$ 330,268	(Sch 6)
165	.20-39	Fringe Benefits	6900	126,103	(32,353)	93,750	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-99	Other - Nonlabor	6900	166,984	(40,070)	126,914	(Sch 6)
165		Administration - Total	6900	\$ 737,166	\$ (186,234)	\$ 550,932	
166		Medical Records					
166	.01-19	Salaries and Wages	6900	\$ 34,024	\$ 0	\$ 34,024	(Sch 3)
166	.20-39	Fringe Benefits	6900	23,485	0	23,485	(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	\$ 57,509	\$ 0	\$ 57,509	
167		CDPH Licensing Fees	6900	\$ 14,263	\$ 0	\$ 14,263	(Sch 6)
168		Professional Liability Insurance	6900	\$ 51,052	\$ 0	\$ 51,052	(Sch 6)
169		Quality Assurance Fees	6900	\$ 227,277	\$ 0	\$ 227,277	(Sch 6)
170		Inservice Education - Nursing					
170	.01-19	Salaries and Wages	6800	\$ 55,608	\$ 0	\$ 55,608	(Sch 3)
170	.20-39	Fringe Benefits	6800	20,328	0	20,328	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-99	Other - Nonlabor	6800	154	0	154	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 76,090	\$ 0	\$ 76,090	
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>		\$ 1,300,302	\$ (186,234)	\$ 1,114,068	
200		<b>Total</b>		\$ 6,172,529	\$ (1,667,407)	\$ 4,505,122	

210	0.24	Total Facility Group Health Insurance * (Adj)	6900			\$ 476,974	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$1,667,407)</u> (To Sch 8)	<u>(1,481,173)</u>	<u>(9,342)</u>	<u>(176,892)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

























Provider Name							Fiscal Period	NPI	Adjustments	
STOLLWOOD CONVALESCENT HOSPITAL							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1891914784	9	
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	\$476,974	\$476,974

Provider Name							Fiscal Period	NPI		Adjustments
STOLLWOOD CONVALESCENT HOSPITAL							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1891914784		9
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>ADJUSTMENTS TO REPORTED COSTS</b>										
2	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$1,033,345	(\$1,033,345)	\$0
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	447,828	(447,828)	0
							To eliminate residential care expenses for appropriate allocation of cost for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
3	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$444,079	(\$7,249)	\$436,830 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	126,103	(2,093)	124,010 *
							To adjust the Administrator's compensation to a reasonable amount as defined by CMS guidelines and state compensation tables. Social Security Act Section 1861(v)(1)(A) 42 CFR, Section 413.9(c)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 904, 905.1, 2102.1, 2102.3, 2300, and 2304			
4	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$436,830	(\$106,562)	\$330,268
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 124,010	(30,260)	93,750
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	166,984	(40,070)	126,914
							To eliminate Administration overhead costs applicable to Nonreimbursable (Residential Care). 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
STOLLWOOD CONVALESCENT HOSPITAL							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1891914784	9		
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>ADJUSTMENTS TO REPORTED STATISTICS</b>											
5	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	357	(48)	309	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	48	48	
	10.7	110	1,2,3	7	110	N/A	Skilled Nursing Care	14,206	130	14,336	
	10.7	145	1,2,3	7	145	N/A	Other Non-Reimbursable	87,951	(87,951)	0	
	10.7	175	1	7	175	N/A	Total Square Feet - Capital	104,834	(87,821)	17,013	
	10.7	175	2	7	175	N/A	Total Square Feet - Plant Operations and Maintenance	104,834	(87,821)	17,013	
	10.7	175	3	7	175	N/A	Total Square Feet - Housekeeping	104,801	(87,821)	16,980	
To adjust square footage statistics to agree with the 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											
6	10.7	145	4	7	145	N/A	Other Non-Reimbursable (Pounds of Laundry)	2,153	(2,153)	0	
	10.7	175	4	7	175	N/A	Total - Pounds of Laundry	14,176	(2,153)	12,023	
To adjust pounds of laundry statistics to agree with the 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											
7	10.7	145	5	7	145	N/A	Other Non-Reimbursable (Meals Served)	126,068	(126,068)	0	
	10.7	175	5	7	175	N/A	Total - Meals Served	181,316	(126,068)	55,248	
To adjust meals served statistics to agree with the 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				NPI		Adjustments
STOLLWOOD CONVALESCENT HOSPITAL				OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012				1891914784		9
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 MEDI-CAL PATIENT DAYS</u></b>										
8	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care	7,287	(7,287)	0
	Not Reportec			1	16	N/A	Medi-Cal Managed Care Days - Skilled Nursing Care To reclassify Medi-Cal Managed Care Days from Medi-Cal Days to agree with provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	7,287	7,287

Provider Name							Fiscal Period		NPI		Adjustments
STOLLWOOD CONVALESCENT HOSPITAL							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1891914784		9
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>											
9	Not Reportec			1	14	N/A	Overpayments - Skilled Nursing Care To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$165	\$165