APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

OLIVE RIDGE POST ACUTE CARE
OROVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1427006485

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Robert G. Kvick
Audit Supervisor: Gary Diffenderffer
Auditor: Firas Yaghmour

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 24, 2013

Terri L. Roche
Reimbursement Manager
Evergreen Healthcare Management, LLC
4601 NE 77th Avenue, Suite 300
Vancouver, WA 98662

In the Matter of:

OLIVE RIDGE POST ACUTE CARE
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE NUMBER NF13-1210-234A-SG

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated January 30, 2013, the following revisions are made to the Medi-Cal audit report dated August 9, 2012.

SUMMARY OF REVISIONS

OVERPAYMENTS	
Audited Amount Due State	$ 14,759
Revision	(13,512)
Revised Amount Due State	$ 1,247

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signe By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility No.:
206044003

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,955,527	$ 2,955,527	$ 73.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 620,455	$ 620,455	$ 15.43
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 856,767	$ 856,767	$ 21.31
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 600,199	$ 600,199	$ 14.93
5	Property Taxes (Sch. 5, Ln. 105)	$ 96,380	$ 96,380	$ 2.40
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 28,605	$ 28,605	$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 192,871	$ 192,871	$ 4.80
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 375,808	$ 375,808	$ 9.35
10	Cost of Administration (Sch. 6, Ln. 105)	$ 748,892	$ 748,892	$ 18.62
11	Cost of Routine Service/Audited Total Costs	$ 6,475,503.17	$ 6,475,503.17	$ 161.03
12	Total Patient Days (Rev)	40,213	40,213	
13	Cost Per Patient Day (Cost Divided by Days)	$ 161.03	$ 161.03	
14	Overpayments (Rev 1)	$ 14,759	$ 1,247	
15	Medi-Cal Days (Rev)	29,439	29,439	
16	Medi-Cal Managed Care Days (Rev)	63	63	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility No.:
206044003

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility No.:
206044003

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 67,841	$ 67,841			
160	Activities	77,532		$ 77,532		
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	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
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	2,810,154	67,841	77,532	2,955,527	*
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	$ 2,955,527	$ 67,841	$ 77,532	$ 2,955,527	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OLIVE RIDGE POST ACUTE CARE	1427006485	206044003	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 67,427	$ 67,427											
010	Housekeeping	132,134	670	$ 132,804										
060	Laundry and Linen	69,139	1,873	3,727	$ 74,739									
065	Dietary	250,931	6,867	13,662	0	$ 271,460								
155	Social Services	N/A	4,416	8,785	0	0	$ 13,201							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	4,922	9,792	0	0	0	0		$ 14,714	$ 14,714			
166	Medical Records	58,802	222	443	0	0	0	0		59,467		$ 59,467		
170	Inservice Education - Nursing	68,951	0	0	0	0	0	0	$ 68,951					
	ANCILLARY SERVICES													
075	Patient Supplies		220	438	0	0	0	0	0	658	99	401	$ 1,159	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		931	1,853	0	0	0	0	0	2,784	765	3,091	6,640	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		931	1,853	0	0	0	0	0	2,784	719	2,908	6,411	
083	Speech Pathology		622	1,236	0	0	0	0	0	1,858	451	1,821	4,130	
085	Pharmacy		580	1,154	0	0	0	0	0	1,734	744	3,007	5,486	
090	Laboratory		0	0	0	0	0	0	0	0	93	375	467	
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	160	646	806	
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		44,633	88,790	74,739	271,460	13,201	0	68,951	561,775	11,639	47,041	620,455	*
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		539	1,072	0	0	0	0	0	1,610	31	125	1,766	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	13	52	65	
	TOTAL	$ 647,384	$ 67,427	$ 132,804	$ 74,739	$ 271,460	$ 13,201	$ -	$ 68,951	$ 573,203	$ 14,714	$ 59,467	$ 647,384	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: OLIVE RIDGE POST ACUTE CARE
Provider NPI: 1427006485
OSHPD Facility Number: 206044003
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 261,551	$ 261,551											
010	Housekeeping	20,353	2,597	$ 22,950										
060	Laundry and Linen	17,082	7,267	644	$ 24,993									
065	Dietary	272,995	26,639	2,361	0	$ 301,995								
155	Social Services	0	17,130	1,518	0	0	$ 18,649							
160	Activities	7,552	0	0	0	0	0	$ 7,552						
165	Administration	N/A	19,093	1,692	0	0	0	0		$ 20,785	$ 20,785			
166	Medical Records	8,571	863	76	0	0	0	0		9,510		$ 9,510		
170	Inservice Education - Nursing	6,226	0	0	0	0	0	0	$ 6,226					
	ANCILLARY SERVICES													
075	Patient Supplies	38,612	854	76	0	0	0	0	0	39,542	140	64	$ 39,747	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	311,409	3,612	320	0	0	0	0	0	315,341	1,080	494	316,916	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	291,909	3,612	320	0	0	0	0	0	295,841	1,016	465	297,323	
083	Speech Pathology	182,153	2,411	214	0	0	0	0	0	184,778	637	291	185,706	
085	Pharmacy	309,002	2,250	199	0	0	0	0	0	311,452	1,051	481	312,984	
090	Laboratory	39,827	0	0	0	0	0	0	0	39,827	131	60	40,018	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	68,715	0	0	0	0	0	0	0	68,715	226	103	69,044	
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	284,911	173,132	15,344	24,993	301,995	18,649	7,552	6,226	832,802	16,442	7,523	856,767	*
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	3,289	2,089	185	0	0	0	0	0	5,564	44	20	5,627	
145	Other Nonreimbursable	5,504	0	0	0	0	0	0	0	5,504	18	8	5,530	
	TOTAL	$ 2,129,661	$ 261,551	$ 22,950	$ 24,993	$ 301,995	$ 18,649	$ 7,552	$ 6,226	$ 2,099,365	$ 20,785	$ 9,510	$ 2,129,661	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility Number:
206044003

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 647,723	86%							
	Property Tax (line 40)	104,011	14%	$ 751,734						
005	Plant Operations and Maintenance			26,461	$ 26,461					
010	Housekeeping			7,202	263	$ 7,464				
060	Laundry and Linen			20,150	735	209	$ 21,095			
065	Dietary			73,869	2,695	768	0	$ 77,332		
155	Social Services			47,502	1,733	494	0	0	$ 49,729	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			52,945	1,932	550	0	0	0	0
166	Medical Records			2,393	87	25	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,369	86	25	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,017	365	104	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,017	365	104	0	0	0	0
083	Speech Pathology			6,686	244	69	0	0	0	0
085	Pharmacy			6,240	228	65	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			480,091	17,515	4,991	21,095	77,332	49,729	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
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,794	211	60	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 751,734	100%	$ 751,734	$ 26,461	$ 7,464	$ 21,095	$ 77,332	$ 49,729	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility Number:
206044003

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 86% Of Total	Property Tax 14% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 647,723	86%								
	Property Tax (line 40)	104,011	14%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 55,427	$ 55,427					
166	Medical Records				2,505		$ 2,505				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,480	374	17	$ 2,871	$ 2,474	$ 397	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	10,486	2,881	130	13,497	11,630	1,868	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	10,486	2,710	122	13,319	11,476	1,843	
083	Speech Pathology			0	6,999	1,698	77	8,773	7,559	1,214	
085	Pharmacy			0	6,532	2,803	127	9,462	8,153	1,309	
090	Laboratory			0	0	349	16	365	314	50	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	602	27	630	543	87	
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			0	650,753	43,845	1,981	696,579	600,199	96,380	*
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	6,066	116	5	6,187	5,331	856	
145	Other Nonreimbursable			0	0	48	2	50	43	7	
	TOTAL	$ 751,734	100%	$ -	$ 693,803	$ 55,427	$ 2,505	$ 751,734	$ 647,723	$ 104,011	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: OLIVE RIDGE POST ACUTE CARE
Provider NPI: 1427006485
OSHPD Facility Number: 206044003
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 24,658												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	922,063												
	Total Costs Allocable as Administration	946,721	56%											
167	DPH Licensing Fees	36,162	2%											
168	Professional Liability Insurance	243,821	14%											
169	Quality Assurance Fees	475,082	28%											
174	Caregiver Training	0	0%											
	Total	1,701,786	100%						$ 1,701,786					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 658	$ 39,542	$ 2,480	$ 42,681	11,489	$ 6,392	$ 244	$ 1,646	$ 3,207	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,784	315,341	10,486	328,611	88,459	49,210	1,880	12,674	24,695	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,784	295,841	10,486	309,111	83,209	46,290	1,768	11,922	23,229	0
083	Speech Pathology			0	1,858	184,778	6,999	193,635	52,124	28,997	1,108	7,468	14,551	0
085	Pharmacy			0	1,734	311,452	6,532	319,718	86,065	47,879	1,829	12,331	24,026	0
090	Laboratory			0	0	39,827	0	39,827	10,721	5,964	228	1,536	2,993	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	68,715	0	68,715	18,497	10,290	393	2,650	5,164	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			2,955,527	561,775	832,802	650,753	5,000,856	1,346,176	748,892	28,605	192,871	375,808	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	1,610	5,564	6,066	13,240	3,564	1,983	76	511	995	0
145	Other Nonreimbursable			0	0	5,504	0	5,504	1,482	824	31	212	414	0
	SUBTOTAL	$ 1,701,786		$ 2,955,527	$ 573,203	$ 2,099,365	$ 693,803	$ 6,321,898	$ 1,701,786					
	Total Administrative Costs							$ 1,701,786		$ 946,721	$ 36,162	$ 243,821	$ 475,082	$ -
	Unit Cost Multiplier							0.26918910						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 74,181	$ 30,296	$ 57,931	$ 162,408						
	TOTAL FACILITY COSTS							$ 8,186,092						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: OLIVE RIDGE POST ACUTE CARE
Provider NPI: 1427006485
OSHPD Facility Number: 206044003
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,128									
010	Housekeeping	307	307								
060	Laundry and Linen	859	859	859							
065	Dietary	3,149	3,149	3,149							
155	Social Services	2,025	2,025	2,025							
160	Activities										
165	Administration	2,257	2,257	2,257							
166	Medical Records	102	102	102							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	101	101	101						42,681	42,681
077	Specialized Support Surfaces									0	0
080	Physical Therapy	427	427	427						328,611	328,611
081	Respiratory Therapy									0	0
082	Occupational Therapy	427	427	427						309,111	309,111
083	Speech Pathology	285	285	285						193,635	193,635
085	Pharmacy	266	266	266						319,718	319,718
090	Laboratory									39,827	39,827
095	Home Health Services									0	0
100	Other Ancillary Services									68,715	68,715
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	20,466	20,466	20,466	248,516	120,639	3,095,065	3,095,065	3,095,065	5,000,856	5,000,856
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	247	247	247						13,240	13,240
145	Other Nonreimbursable									5,504	5,504
	TOTAL STATISTICS	32,046	30,918	30,611	248,516	120,639	3,095,065	3,095,065	3,095,065	6,321,898	6,321,898
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 67,841	$ 77,532			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021919087	0.025050201			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 67,427	$ 132,804	$ 74,739	$ 271,460	$ 13,201	$ -	$ 68,951	$ 14,714	$ 59,467
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.18083317	4.33842461	0.30074137	2.25018562	0.00426534	0.00000000	0.02227772	0.00232746	0.00940651
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 261,551	$ 22,950	$ 24,993	$ 301,995	$ 18,649	$ 7,552	$ 6,226	$ 20,785	$ 9,510
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.45950579	0.74973272	0.10056792	2.50329406	0.00602530	0.00244001	0.00201159	0.00328782	0.00150435
	TOTAL CAPITAL COSTS - SCH. 5	$ 751,734	$ 26,461	$ 7,464	$ 21,095	$ 77,332	$ 49,729	$ -	$ -	$ 55,427	$ 2,505
	UNIT COST MULTIPLIER (CAPITAL COSTS)	23.45796667	0.85583112	0.24384489	0.08488393	0.64102004	0.01606726	0.00000000	0.00000000	0.00876740	0.00039622

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility Number:
206044003

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 56,002	$ 0	$ 56,002	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,425	0	11,425	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	261,551	0	261,551	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 328,978	$ 0	$ 328,978	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 109,746	$ 0	$ 109,746	(Sch 3)
010	.20-.39	Fringe Benefits	6300	22,388	0	22,388	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,353	0	20,353	(Sch 4)
010		Housekeeping - Total	6300	$ 152,487	$ 0	$ 152,487	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	15,875	0	15,875	(Sch 5)
025		Depreciation: Equipment	7140	3,750	0	3,750	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	628,098	0	628,098	(Sch 5)
040		Property Taxes	7300	104,011	0	104,011	(Sch 5)
045		Property Insurance	7400	24,658	0	24,658	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,257,857	$ 0	$ 1,257,857	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 57,424	$ 0	$ 57,424	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,715	0	11,715	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,082	0	17,082	(Sch 4)
060		Laundry and Linen - Total	6400	$ 86,221	$ 0	$ 86,221	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 208,414	$ 0	$ 208,414	(Sch 3)
065	.20-.39	Fringe Benefits	6500	42,517	0	42,517	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	272,995	0	272,995	(Sch 4)
065		Dietary - Total	6500	$ 523,926	$ 0	$ 523,926	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	38,612	0	38,612	(Sch 4)
075		Patient Supplies - Total	8100	$ 38,612	$ 0	$ 38,612	
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 REVISED PROGRAM EXPENSES

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility Number:
206044003

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	311,409	0	311,409	(Sch 4)
080		Physical Therapy - Total	8200	$ 311,409	$ 0	$ 311,409	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	291,909	0	291,909	(Sch 4)
082		Occupational Therapy - Total	8250	$ 291,909	$ 0	$ 291,909	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	182,153	0	182,153	(Sch 4)
083		Speech Pathology - Total	8280	$ 182,153	$ 0	$ 182,153	
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	309,002	0	309,002	(Sch 4)
085		Pharmacy - Total	8300	$ 309,002	$ 0	$ 309,002	
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	39,827	0	39,827	(Sch 4)
090		Laboratory - Total	8400	$ 39,827	$ 0	$ 39,827	
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	68,715	0	68,715	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 68,715	$ 0	$ 68,715	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility Number:
206044003

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,241,627	$ 0	$ 1,241,627	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,334,001	$ 0	$ 2,334,001	(Sch 2)
105	.20-.39	Fringe Benefits	6110	476,153	0	476,153	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	284,911	0	284,911	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,095,065	$ 0	$ 3,095,065	
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 REVISED PROGRAM EXPENSES

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility Number:
206044003

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,289	0	3,289	(Sch 4)
140		Beauty and Barber - Total	8900	$ 3,289	$ 0	$ 3,289	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	5,504	0	5,504	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 5,504	$ 0	$ 5,504	
146		**Subtotal 105 - 145**		$ 3,103,858	$ 0	$ 3,103,858	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 56,346	$ 0	$ 56,346	(Sch 2)
155	.20-.39	Fringe Benefits	6600	11,495	0	11,495	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	$ 67,841	$ 0	$ 67,841	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
OLIVE RIDGE POST ACUTE CARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1427006485

OSHPD Facility Number:
206044003

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 64,394	$ 0	$ 64,394	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,138	0	13,138	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,552	0	7,552	(Sch 4)
160		Activities - Total	6700	$ 85,084	$ 0	$ 85,084	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 219,551	$ 0	$ 219,551	(Sch 6)
165	.20-.39	Fringe Benefits	6900	44,339	0	44,339	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	658,173	0	658,173	(Sch 6)
165		Administration - Total	6900	$ 922,063	$ 0	$ 922,063	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 48,464	$ 0	$ 48,464	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,338	0	10,338	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,571	0	8,571	(Sch 4)
166		Medical Records - Total	6900	$ 67,373	$ 0	$ 67,373	
167		CDPH Licensing Fees	6900	$ 36,162	$ 0	$ 36,162	(Sch 6)
168		Professional Liability Insurance	6900	$ 243,821	$ 0	$ 243,821	(Sch 6)
169		Quality Assurance Fees	6900	$ 475,082	$ 0	$ 475,082	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 57,268	$ 0	$ 57,268	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,683	0	11,683	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,226	0	6,226	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 75,177	$ 0	$ 75,177	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,972,603	$ 0	$ 1,972,603	
200		**Total**		**$ 8,186,092**	**$ 0**	**$ 8,186,092**	

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Line No.	Sub No.		TOTAL REV (Pages 1, 2, & 3)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
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	0								
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	0								
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	0								
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								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

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Line No.	Sub No.		TOTAL REV (Pages 1, 2, & 3)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

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Line No.	Sub No.		TOTAL REV (Pages 1, 2, & 3)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

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Line No.	Sub No.		TOTAL REV (Pages 1, 2, & 3)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0	0	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Revisions
OLIVE RIDGE POST ACUTE CARE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1427006485	1

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Revision	As Audited	Increase (Decrease)	As Revised
1	Not Reported			1	14	N/A	Overpayments	$14,759	($13,512)	$1,247

APPEAL FINDING - ISSUE 1