APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

STOLLWOOD CONVALESCENT HOSPITAL
WOODLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1891914784

FISCAL PERIOD ENDED
SEPTEMBER 30, 2010

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

Section Chief: Robert G. Kvick
Audit Supervisor: Kelly Ostrom
Auditor: David Pereira

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

February 19, 2013

Siv Winberg
Chief Financial Officer
St John's Retirement Village, Inc
135 Woodland Ave
Woodland CA 95695

In the Matter of:

STOLLWOOD CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1891914784
FISCAL PERIOD ENDED SEPTEMBER 30, 2010
CASE NUMBER NF13-0910-085A-CH

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated November 7, 2012, the following revision is made to the Medi-Cal audit report dated June 13, 2012.

SUMMARY OF REVISION

OVERPAYMENTS		
Audited Amount Due Provider (State)	$	(516)
Revision		516
Revised Amount Due Provider (State)	$	0

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

Original Signed By

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

cc: Audit Review and Analysis Section
Department of Health Care Services
M.S. 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Long Term Care System Development Unit
Department of Health Care Services
M.S. 4612
P.O. Box 997417
Sacramento, CA 95899-7417

William J. Azevedo
Accurate Business Results, LLC
4541 Anaheim Street
Long Beach, CA 90804

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1891914784

OSHPD Facility No.:
206571047

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)	$ 1,663,660	$ 1,663,660	$ 101.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 695,944	$ 695,944	$ 42.55
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 547,266	$ 547,266	$ 33.46
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 172,598	$ 172,598	$ 10.55
5	Property Taxes (Sch. 5, Ln. 105)	$ 161	$ 161	$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 8,712	$ 8,712	$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 53,224	$ 53,224	$ 3.25
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 22,277	$ 22,277	$ 1.36
10	Cost of Administration (Sch. 6, Ln. 105)	$ 447,908	$ 447,908	$ 27.38
11	Cost of Routine Service/Revised Total Costs	$ 3,611,750.81	$ 3,611,750.81	$ 220.81
12	Total Patient Days (Rev)	16,357	16,357	
13	Cost Per Patient Day (Cost Divided by Days)	$ 220.81	$ 220.81	
14	Overpayments (Rev 1)	$ 516	$ 0	
15	Medi-Cal Days (Rev)	0	0	
16	Medi-Cal Managed Care Days (Rev)	7602	7,602	
	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:
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1891914784

OSHPD Facility No.:
206571047

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:
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1891914784

OSHPD Facility No.:
206571047

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	$ 48,309	$ 48,309			
160	Activities	62,561		$ 62,561		
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	233,381	0	0	233,381	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	144,263	0	0	144,263	
083	Speech Pathology	40,166	0	0	40,166	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,552,790	48,309	62,561	1,663,660	*
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	1,108,520	0	0	1,108,520	
	TOTAL	$ 3,189,990	$ 48,309	$ 62,561	$ 3,189,990	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: STOLLWOOD CONVALESCENT HOSPITAL
Provider NPI: 1891914784
OSHPD Facility Number: 206571047
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 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	$ 74,487	$ 74,487											
010	Housekeeping	187,251	144	$ 187,395										
060	Laundry and Linen	85,294	543	1,368	$ 87,205									
065	Dietary	261,268	0	0	0	$ 261,268								
155	Social Services	N/A	6,362	16,036	0	0	$ 22,397							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	858	2,163	0	0	0	0		$ 3,021	$ 3,021			
166	Medical Records	41,419	486	1,225	0	0	0	0		43,130		$ 43,130		
170	Inservice Education - Nursing	76,907	0	0	0	0	0	0	$ 76,907					
	ANCILLARY SERVICES													
075	Patient Supplies		1,353	3,410	0	0	0	0	0	4,763	12	164	$ 4,939	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		1,764	4,448	0	0	0	0	0	6,212	157	2,238	8,607	
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	91	1,293	1,383	
083	Speech Pathology		0	0	0	0	0	0	0	0	25	360	385	
085	Pharmacy		210	530	0	0	0	0	0	740	48	692	1,480	
090	Laboratory		0	0	0	0	0	0	0	0	2	25	27	
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	19	273	292	
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		62,197	156,781	87,205	261,268	22,397	0	76,907	666,756	1,911	27,277	695,944	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	16	235	252	
145	Other Nonreimbursable		569	1,435	0	0	0	0	0	2,004	741	10,572	13,317	
	TOTAL	$ 726,626	$ 74,487	$ 187,395	$ 87,205	$ 261,268	$ 22,397	$ -	$ 76,907	$ 680,475	$ 3,021	$ 43,130	$ 726,626	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: STOLLWOOD CONVALESCENT HOSPITAL
Provider NPI: 1891914784
OSHPD Facility Number: 206571047
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 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	$ 219,762	$ 219,762											
010	Housekeeping	22,914	426	$ 23,340										
060	Laundry and Linen	17,283	1,602	170	$ 19,055									
065	Dietary	278,180	0	0	0	$ 278,180								
155	Social Services	0	18,769	1,997	0	0	$ 20,766							
160	Activities	8,259	0	0	0	0	0	$ 8,259						
165	Administration	N/A	2,532	269	0	0	0	0		$ 2,801	$ 2,801			
166	Medical Records	2,646	1,434	153	0	0	0	0		4,232		$ 4,232		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	5,827	3,991	425	0	0	0	0	0	10,243	11	16	$ 10,270	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	5,206	554	0	0	0	0	0	5,760	145	220	6,125	
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	84	127	211	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	23	35	59	
085	Pharmacy	75,255	620	66	0	0	0	0	0	75,941	45	68	76,054	
090	Laboratory	2,838	0	0	0	0	0	0	0	2,838	2	2	2,842	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	30,472	0	0	0	0	0	0	0	30,472	18	27	30,517	
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	13,527	183,503	19,527	19,055	278,180	20,766	8,259	0	542,818	1,772	2,677	547,266	*
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	26,265	0	0	0	0	0	0	0	26,265	15	23	26,303	
145	Other Nonreimbursable	66,010	1,679	179	0	0	0	0	0	67,868	687	1,037	69,592	
	TOTAL	$ 769,238	$ 219,762	$ 23,340	$ 19,055	$ 278,180	$ 20,766	$ 8,259	$ -	$ 762,204	$ 2,801	$ 4,232	$ 769,238	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1891914784

OSHPD Facility Number:
206571047

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 183,432	100%							
	Property Tax (line 40)	171	0%	$ 183,603						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			356	0	$ 356				
060	Laundry and Linen			1,338	0	3	$ 1,341			
065	Dietary			0	0	0	0	$ -		
155	Social Services			15,681	0	30	0	0	$ 15,711	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			2,115	0	4	0	0	0	0
166	Medical Records			1,198	0	2	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,335	0	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,349	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			518	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			153,310	0	298	1,341	0	15,711	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			1,403	0	3	0	0	0	0
	TOTAL	$ 183,603	100%	$ 183,603	$ -	$ 356	$ 1,341	$ -	$ 15,711	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1891914784

OSHPD Facility Number:
206571047

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 100% Of Total	Property Tax 0% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 183,432	100%								
	Property Tax (line 40)	171	0%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 2,119	$ 2,119					
166	Medical Records				1,200		$ 1,200				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,341	8	5	$ 3,354	$ 3,351	$ 3	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	4,358	110	62	4,530	4,526	4	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	64	36	100	99	0	
083	Speech Pathology			0	0	18	10	28	28	0	
085	Pharmacy			0	519	34	19	572	572	1	
090	Laboratory			0	0	1	1	2	2	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	13	8	21	21	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			0	170,660	1,340	759	172,759	172,598	161	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	12	7	18	18	0	
145	Other Nonreimbursable			0	1,406	520	294	2,219	2,217	2	
	TOTAL	$ 183,603	100%	$ -	$ 180,283	$ 2,119	$ 1,200	$ 183,603	$ 183,432	$ 171	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: STOLLWOOD CONVALESCENT HOSPITAL
Provider NPI: 1891914784
OSHPD Facility Number: 206571047
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 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. 84% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 4% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 7,906												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	700,319												
	Total Costs Allocable as Administration	708,225	84%											
167	DPH Licensing Fees	13,776	2%											
168	Professional Liability Insurance	84,157	10%											
169	Quality Assurance Fees	35,224	4%											
174	Caregiver Training	0	0%											
	Total	841,382	100%						$ 841,382					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 4,763	$ 10,243	$ 3,341	$ 18,347	3,207	$ 2,700	$ 53	$ 321	$ 134	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			233,381	6,212	5,760	4,358	249,710	43,653	36,745	715	4,366	1,828	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			144,263	0	0	0	144,263	25,220	21,228	413	2,523	1,056	0
083	Speech Pathology			40,166	0	0	0	40,166	7,022	5,910	115	702	294	0
085	Pharmacy			0	740	75,941	519	77,200	13,496	11,360	221	1,350	565	0
090	Laboratory			0	0	2,838	0	2,838	496	418	8	50	21	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,472	0	30,472	5,327	4,484	87	533	223	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,663,660	666,756	542,818	170,660	3,043,893	532,122	447,908	8,712	53,224	22,277	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	26,265	0	26,265	4,592	3,865	75	459	192	0
145	Other Nonreimbursable			1,108,520	2,004	67,868	1,406	1,179,798	206,248	173,607	3,377	20,629	8,634	0
	SUBTOTAL	$ 841,382		$ 3,189,990	$ 680,475	$ 762,204	$ 180,283	$ 4,812,953	$ 841,382					
	Total Administrative Costs							$ 841,382		$ 708,225	$ 13,776	$ 84,157	$ 35,224	$ -
	Unit Cost Multiplier							0.17481618						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 46,151	$ 7,034	$ 3,320	$ 56,504						
	TOTAL FACILITY COSTS							$ 5,710,839						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: STOLLWOOD CONVALESCENT HOSPITAL
Provider NPI: 1891914784
OSHPD Facility Number: 206571047
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 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										
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										
	ANCILLARY SERVICES										
075	Patient Supplies	309	309	309						18,347	18,347
077	Specialized Support Surfaces									0	0
080	Physical Therapy	403	403	403						249,710	249,710
081	Respiratory Therapy									0	0
082	Occupational Therapy									144,263	144,263
083	Speech Pathology									40,166	40,166
085	Pharmacy	48	48	48						77,200	77,200
090	Laboratory									2,838	2,838
095	Home Health Services									0	0
100	Other Ancillary Services									30,472	30,472
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,206	14,206	14,206	16,226	57,250	1,566,317	1,566,317	1,566,317	3,043,893	3,043,893
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									26,265	26,265
145	Other Nonreimbursable	130	130	130						1,179,798	1,179,798
	TOTAL STATISTICS	17,013	17,013	16,980	16,226	57,250	1,566,317	1,566,317	1,566,317	4,812,953	4,812,953
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 48,309	$ 62,561			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.030842416	0.039941468			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 74,487	$ 187,395	$ 87,205	$ 261,268	$ 22,397	$ -	$ 76,907	$ 3,021	$ 43,130
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.37824017	11.03624746	5.37442355	4.56363319	0.01429931	0.00000000	0.04910053	0.00062773	0.00896124
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 219,762	$ 23,340	$ 19,055	$ 278,180	$ 20,766	$ 8,259	$ -	$ 2,801	$ 4,232
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.91729854	1.37457426	1.17436166	4.85903930	0.01325791	0.00527288	0.00000000	0.00058201	0.00087938
	TOTAL CAPITAL COSTS - SCH. 5	$ 183,603	$ -	$ 356	$ 1,341	$ -	$ 15,711	$ -	$ -	$ 2,119	$ 1,200
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.79192382	0.00000000	0.02097370	0.08263277	0.00000000	0.01003063	0.00000000	0.00000000	0.00044034	0.00024938

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1891914784

OSHPD Facility Number:
206571047

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 54,418	$ 0	$ 54,418	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,069	0	20,069	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	219,762	0	219,762	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 294,249	$ 0	$ 294,249	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 129,406	$ 0	$ 129,406	(Sch 3)
010	.20-.39	Fringe Benefits	6300	57,845	0	57,845	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,914	0	22,914	(Sch 4)
010		Housekeeping - Total	6300	$ 210,165	$ 0	$ 210,165	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 73,884	$ 0	$ 73,884	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	49,387	0	49,387	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	2,503	0	2,503	(Sch 5)
040		Property Taxes	7300	171	0	171	(Sch 5)
045		Property Insurance	7400	7,906	0	7,906	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	57,658	0	57,658	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 695,923	$ 0	$ 695,923	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 60,655	$ 0	$ 60,655	(Sch 3)
060	.20-.39	Fringe Benefits	6400	24,639	0	24,639	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,283	0	17,283	(Sch 4)
060		Laundry and Linen - Total	6400	$ 102,577	$ 0	$ 102,577	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 203,290	$ 0	$ 203,290	(Sch 3)
065	.20-.39	Fringe Benefits	6500	57,978	0	57,978	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	278,180	0	278,180	(Sch 4)
065		Dietary - Total	6500	$ 539,448	$ 0	$ 539,448	
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	5,827	0	5,827	(Sch 4)
075		Patient Supplies - Total	8100	$ 5,827	$ 0	$ 5,827	
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:
STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1891914784

OSHPD Facility Number:
206571047

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	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	233,381	0	233,381	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 233,381	$ 0	$ 233,381	
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	144,263	0	144,263	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 144,263	$ 0	$ 144,263	
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	40,166	0	40,166	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 40,166	$ 0	$ 40,166	
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	75,255	0	75,255	(Sch 4)
085		Pharmacy - Total	8300	$ 75,255	$ 0	$ 75,255	
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	2,838	0	2,838	(Sch 4)
090		Laboratory - Total	8400	$ 2,838	$ 0	$ 2,838	
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	30,472	0	30,472	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 30,472	$ 0	$ 30,472	

SUMMARY OF REVISED PROGRAM EXPENSES

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STOLLWOOD CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1891914784

OSHPD Facility Number:
206571047

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	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		$ 532,202	$ 0	$ 532,202	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,163,511	$ 0	$ 1,163,511	(Sch 2)
105	.20-.39	Fringe Benefits	6110	362,230	0	362,230	(Sch 2)
105	.49	Agency Staff	6110	27,049	0	27,049	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	13,527	0	13,527	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,566,317	$ 0	$ 1,566,317	
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)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
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Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

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Fiscal Period:
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Provider NPI:
1891914784

OSHPD Facility Number:
206571047

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	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	26,265	0	26,265	(Sch 4)
140		Beauty and Barber - Total	8900	$ 26,265	$ 0	$ 26,265	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 937,061	$ 0	$ 937,061	(Sch 2)
145	.20-.39	Fringe Benefits	9100	171,459	0	171,459	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	66,010	0	66,010	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 1,174,530	$ 0	$ 1,174,530	
146		**Subtotal 105 - 145**		$ 2,767,112	$ 0	$ 2,767,112	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 33,532	$ 0	$ 33,532	(Sch 2)
155	.20-.39	Fringe Benefits	6600	14,777	0	14,777	(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	$ 48,309	$ 0	$ 48,309	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
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Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1891914784

OSHPD Facility Number:
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Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 46,981	$ 0	$ 46,981	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,580	0	15,580	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,259	0	8,259	(Sch 4)
160		Activities - Total	6700	$ 70,820	$ 0	$ 70,820	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 473,661	$ 0	$ 473,661	(Sch 6)
165	.20-.39	Fringe Benefits	6900	155,238	0	155,238	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	71,420	0	71,420	(Sch 6)
165		Administration - Total	6900	$ 700,319	$ 0	$ 700,319	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 29,929	$ 0	$ 29,929	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,490	0	11,490	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,646	0	2,646	(Sch 4)
166		Medical Records - Total	6900	$ 44,065	$ 0	$ 44,065	
167		CDPH Licensing Fees	6900	$ 13,776	$ 0	$ 13,776	(Sch 6)
168		Professional Liability Insurance	6900	$ 84,157	$ 0	$ 84,157	(Sch 6)
169		Quality Assurance Fees	6900	$ 35,224	$ 0	$ 35,224	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 57,995	$ 0	$ 57,995	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,912	0	18,912	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 76,907	$ 0	$ 76,907	
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		$ 1,073,577	$ 0	$ 1,073,577	
200		**Total**		**$ 5,710,839**	**$ 0**	**$ 5,710,839**	

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
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								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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								
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								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

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Report References										
	Cost Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revision	As Audited	Increase (Decrease)	As Revised
1	Not Reported			1	14	N/A	Medi-Cal Overpayments APPEAL FINDINGS - ISSUE 1	$516	($516)	$0