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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: September 26, 2011

Elizabeth Plott, Administrator
Plott Management Corporation
800 East Fifth Street
Ontario, CA 91764

In the Matter of:

PROVIDER: ORANGETREE CONVALESCENT HOSPITAL
PROVIDER NO. ZZT18680I
NATIONAL PROVIDER IDENTIFIER: 1104827898
FISCAL PERIOD ENDED DECEMBER 31, 2007
CASE NO. NF10-1207-088D-MJN ET AL.

Pursuant to the Office of Administrative Hearings and Appeals' Final Decision signed on March 28, 2011, the following revisions have been made to the Medi-Cal audit report dated May 15, 2009.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 6,082,876	$ 122.46
Revision	16,108	0.32
Revised Cost and Cost Per Day	$ 6,098,984	$ 122.78

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

(Original Signed By Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Enclosure

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18680I

OSHPD Facility No.:
206331364

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)	$ 3,217,361	$ 3,217,361	$ 64.77
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 830,303	$ 830,303	$ 16.72
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 845,631	$ 845,631	$ 17.02
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 23,507	$ 23,507	$ 0.47
5	Property Taxes (Sch. 5, Ln. 105)	$ 36,006	$ 36,006	$ 0.72
6	DHS Licensing Fees (Sch. 6, Ln. 105)	$ 32,840	$ 32,840	$ 0.66
7	Liability Insurance (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 383,279	$ 383,279	$ 7.72
10	Cost of Administration (Sch. 6, Ln. 105)	$ 713,949	$ 730,057	$ 14.70
11	Cost of Routine Service/Audited Total Costs	$ 6,082,876	$ 6,098,984	$ 122.78
12	Total Patient Days	49,674	49,674	
13	Cost Per Patient Day (Cost Divided by Days)	$ 122.46	$ 122.78	
14	Overpayments	$ (1,041)	$ (1,041)	
15	Total Licensed Nursing Facility Beds - Level B (Rev)	146	146	
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments	$	$ 0	
	MENTALLY DISORDERED			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments	$	$ 0	
	ADULT SUBACUTE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18680I

OSHPD Facility No.:
206331364

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments	$	$ 0	
	OTHER ROUTINE SERVICES			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18680I

OSHPD Facility No.:
206331364

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 51,191	$ 51,191			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	91,441		$ 91,441		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	3,169	0	0	$ 3,169	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	16,050	0	0	16,050	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	38,424	0	0	38,424	
83.00	Speech Pathology	5,975	0	0	5,975	
85.00	Pharmacy	29,805	0	0	29,805	
90.00	Laboratory	1,822	0	0	1,822	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	23,252	0	0	23,252	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	3,074,729	51,191	91,441	3,217,361	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	1,590	0	0	1,590	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,337,448	$ 51,191	$ 91,441	$ 3,337,448	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name: ORANGETREE CONVALESCENT HOSPITAL
Provider Number: ZZT18680I
OSHPD Facility Number: 206331364
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 117,816	$ 117,816											
10.00	Housekeeping	204,029	663	$ 204,692										
60.00	Laundry and Linen	110,563	2,238	3,911	$ 116,712									
65.00	Dietary	268,444	10,454	18,265	0	$ 297,162								
155.00	Social Services	N/A	197	345	0	0	$ 543							
160.00	Activities	N/A	7,000	12,230	0	0	0	$ 19,230						
165.00	Administration	N/A	6,644	11,609	0	0	0	0		$ 18,253	$ 18,253			
165.00	Medical Records	74,217	518	905	0	0	0	0		75,640		$ 75,640		
170.00	Inservice Education - Nursing	83,581	702	1,227	0	0	0	0	$ 85,510					
	ANCILLARY SERVICES													
75.00	Patient Supplies		263	460	0	0	0	0	0	723	17	72	$ 812	
77.00	Specialized Support Surfaces		355	621	0	0	0	0	0	977	8	32	1,016	
80.00	Physical Therapy		1,953	3,412	0	0	0	0	0	5,365	101	418	5,884	
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy		1,957	3,420	0	0	0	0	0	5,377	182	756	6,316	
83.00	Speech Pathology		0	0	0	0	0	0	0	0	22	90	112	
85.00	Pharmacy		456	797	0	0	0	0	0	1,254	118	491	1,863	
90.00	Laboratory		0	0	0	0	0	0	0	0	7	27	34	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	85	351	435	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		80,272	140,252	116,712	297,162	543	19,230	85,510	739,680	17,618	73,006	830,303	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		702	1,227	0	0	0	0	0	1,929	21	87	2,037	
145.00	Other Nonreimbursable		3,441	6,012	0	0	0	0	0	9,452	75	310	9,837	
	TOTAL	$ 858,650	$ 117,816	$ 204,692	$ 116,712	$ 297,162	$ 543	$ 19,230	$ 85,510	$ 764,757	$ 18,253	$ 75,640	$ 858,650	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name: ORANGETREE CONVALESCENT HOSPITAL
Provider Number: ZZT18680I
OSHPD Facility Number: 206331364
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 275,882	$ 275,882											
10.00	Housekeeping	37,328	1,552	$ 38,880										
60.00	Laundry and Linen	22,380	5,241	743	$ 28,364									
65.00	Dietary	399,241	24,479	3,469	0	$ 427,189								
155.00	Social Services	1,108	462	66	0	0	$ 1,636							
160.00	Activities	1,802	16,391	2,323	0	0	0	$ 20,516						
165.00	Administration	N/A	15,559	2,205	0	0	0	0		$ 17,764	$ 17,764			
165.00	Medical Records	0	1,213	172	0	0	0	0		1,384		$ 1,384		
170.00	Inservice Education - Nursing	0	1,644	233	0	0	0	0	$ 1,877					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	617	87	0	0	0	0	0	704	17	1	$ 722	
77.00	Specialized Support Surfaces	0	832	118	0	0	0	0	0	950	8	1	958	
80.00	Physical Therapy	0	4,573	648	0	0	0	0	0	5,221	98	8	5,327	
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy	0	4,583	650	0	0	0	0	0	5,233	178	14	5,424	
83.00	Speech Pathology	0	0	0	0	0	0	0	0	0	21	2	23	
85.00	Pharmacy	0	1,069	151	0	0	0	0	0	1,220	115	9	1,344	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	6	1	7	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	82	6	89	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	132,961	187,967	26,640	28,364	427,189	1,636	20,516	1,877	827,149	17,145	1,336	845,631	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		1,644	233	0	0	0	0	0	1,877	20	2	1,899	
145.00	Other Nonreimbursable		8,057	1,142	0	0	0	0	0	9,199	73	6	9,277	
	TOTAL	$ 870,702	$ 275,882	$ 38,880	$ 28,364	$ 427,189	$ 1,636	$ 20,516	$ 1,877	$ 851,554	$ 17,764	$ 1,384	$ 870,702	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18680I

OSHPD Facility Number:
206331364

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)	$ 25,552	39%							
	Property Tax (line 40)	39,139	61%	$ 64,691						
5.00	Plant Operations and Maintenance			746	$ 746					
10.00	Housekeeping			360	4	$ 364				
60.00	Laundry and Linen			1,215	14	7	$ 1,236			
65.00	Dietary			5,674	66	32	0	$ 5,772		
155.00	Social Services			107	1	1	0	0	$ 109	
160.00	Activities			3,799	44	22	0	0	0	$ 3,865
165.00	Administration			3,606	42	21	0	0	0	0
165.00	Medical Records			281	3	2	0	0	0	0
170.00	Inservice Education - Nursing			381	4	2	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			143	2	1	0	0	0	0
77.00	Specialized Support Surfaces			193	2	1	0	0	0	0
80.00	Physical Therapy			1,060	12	6	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			1,062	12	6	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			248	3	1	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			43,568	508	249	1,236	5,772	109	3,865
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			381	4	2	0	0	0	0
145.00	Other Nonreimbursable			1,867	22	11	0	0	0	0
	TOTAL	$ 64,691	100%	$ 64,691	$ 746	$ 364	$ 1,236	$ 5,772	$ 109	$ 3,865

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGETREE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18680I

OSHPD Facility Number:
206331364

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 39% Of Total	Property Tax 61% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 25,552	39%								
	Property Tax (line 40)	39,139	61%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 3,669	$ 3,669					
165.00	Medical Records				286		$ 286				
170.00	Inservice Education - Nursing			$ 388							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	145	3	0	$ 149	$ 59	$ 90	
77.00	Specialized Support Surfaces			0	196	2	0	198	78	120	
80.00	Physical Therapy			0	1,078	20	2	1,100	435	666	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	1,081	37	3	1,120	443	678	
83.00	Speech Pathology			0	0	4	0	5	2	3	
85.00	Pharmacy			0	252	24	2	278	110	168	
90.00	Laboratory			0	0	1	0	1	1	1	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	17	1	18	7	11	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			388	55,696	3,541	276	59,513	23,507	36,006	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	388	4	0	392	155	237	
145.00	Other Nonreimbursable			0	1,900	15	1	1,916	757	1,159	
	TOTAL	$ 64,691	100%	$ 388	$ 60,736	$ 3,669	$ 286	$ 64,691	$ 25,552	$ 39,139	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: ORANGETREE CONVALESCENT HOSPITAL
Provider Number: ZZT18680I
OSHPD Facility Number: 206331364
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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. 64% of Total	DHS Licensing Fees 3% of Total	Liability Insurance 0% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 33% of Total
	GENERAL SERVICES													
45.00	Property Insurance	$ 62,490												
55.00	Interest-Other	0												
165.00	Administration (Salaries & Wages, Fringe Benefits,													
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	693,905												
	Subtotal - Administration Costs	756,395	64%											
165.06	DHS Licensing Fees	34,025	3%											
165.07	Liability Insurance	0	0%											
165.08	Caregiver Training	0	0%											
165.10	Quality Assurance Fees	397,107	33%											
	Total	1,187,527	100%						$ 1,187,527					
	ANCILLARY SERVICES													
75.00	Patient Supplies			$ 3,169	$ 723	$ 704	$ 145	$ 4,742	1,123	$ 715	$ 32	$ -	$ -	$ 376
77.00	Specialized Support Surfaces			0	977	950	196	2,123	503	320	14	0	0	168
80.00	Physical Therapy			16,050	5,365	5,221	1,078	27,715	6,563	4,181	188	0	0	2,195
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			38,424	5,377	5,233	1,081	50,115	11,868	7,559	340	0	0	3,969
83.00	Speech Pathology			5,975	0	0	0	5,975	1,415	901	41	0	0	473
85.00	Pharmacy			29,805	1,254	1,220	252	32,531	7,704	4,907	221	0	0	2,576
90.00	Laboratory			1,822	0	0	0	1,822	431	275	12	0	0	144
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			23,252	0	0	0	23,252	5,507	3,507	158	0	0	1,841
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105.00	Skilled Nursing Care			3,217,361	739,680	827,149	55,696	4,839,886	1,146,176	730,057	32,840	0	0	383,279 *
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0 *
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			1,590	1,929	1,877	388	5,784	1,370	872	39	0	0	458
145.00	Other Nonreimbursable			0	9,452	9,199	1,900	20,551	4,867	3,100	139	0	0	1,627
	SUBTOTAL	$ 1,187,527		$ 3,337,448	$ 764,757	$ 851,554	$ 60,736	$ 5,014,495	$ 1,187,527					
	Total Administrative Costs							$ 1,187,527		$ 756,395	$ 34,025	$ -	$ -	$ 397,107
	Unit Cost Multiplier							0.23681886						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 93,893	$ 19,148	$ 3,669	$ 116,710						
	TOTAL FACILITY COSTS							$ 6,318,732						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: ORANGETREE CONVALESCENT HOSPITAL
Provider Number: ZZT18680I
OSHPD Facility Number: 206331364
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION		
	GENERAL SERVICES										
5	Plant Operations and Maintenance	313									
10	Housekeeping	151	151								
60	Laundry and Linen	510	510	510							
65	Dietary	2,382	2,382	2,382							
155	Social Services	45	45	45							
160	Activities	1,595	1,595	1,595							
165	Administration	1,514	1,514	1,514							
165	Medical Records	118	118	118							
170	Inservice Education - Nursing	160	160	160							
	ANCILLARY SERVICES										
75	Patient Supplies	60	60	60						4,742	4,742
77	Specialized Support Surfaces	81	81	81						2,123	2,123
80	Physical Therapy	445	445	445						27,715	27,715
81	Respiratory Therapy									0	0
82	Occupational Therapy	446	446	446						50,115	50,115
83	Speech Pathology									5,975	5,975
85	Pharmacy	104	104	104						32,531	32,531
90	Laboratory									1,822	1,822
95	Home Health Services									0	0
100	Other Ancillary Services									23,252	23,252
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,291	18,291	18,291	98,026	147,039	3,207,690	3,207,690	3,207,690	4,839,886	4,839,886
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	160	160	160						5,784	5,784
145	Other Nonreimbursable	784	784	784						20,551	20,551
	TOTAL STATISTICS	27,159	26,846	26,695	98,026	147,039	3,207,690	3,207,690	3,207,690	5,014,495	5,014,495
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 51,191	$ 91,441			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.015958836	0.028506807			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 117,816	$ 204,692	$ 116,712	$ 297,162	$ 543	$ 19,230	$ 85,510	$ 18,253	$ 75,640
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.38858675	7.66779085	1.19062037	2.02097601	0.00016914	0.00599494	0.02665782	0.00364012	0.01508420
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 275,882	$ 38,880	$ 28,364	$ 427,189	$ 1,636	$ 20,516	$ 1,877	$ 17,764	$ 1,384
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.27646577	1.45644302	0.28934960	2.90527539	0.00051002	0.00639588	0.00058524	0.00354246	0.00027610
	TOTAL CAPITAL COSTS - SCH. 5	$ 64,691	$ 746	$ 364	$ 1,236	$ 5,772	$ 109	$ 3,865	$ 388	$ 3,669	$ 286
	UNIT COST MULTIPLIER (CAPITAL COSTS)	2.38193601	0.02777121	0.01363049	0.01260790	0.03925755	0.00003400	0.00120499	0.00012088	0.00073167	0.00005703

Provider Name	Fiscal Period	Provider Number	Revisions
ORANGETREE CONVALESCENT HOSPITAL	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZT18680I	1

Report References								
	Audit Report		Revised Audit Repor					
Rev. No.	Sch	Line	Sch	Line	Explanation of Audit Revisions	As Audited	Increase (Decrease)	As Revised
1	8A-2	165.11	8A-2	165.11	Administration - Other - Nonlabo To revise home office costs to conform with Reported Finding issues number 1 and 2	$477,145	$16,689	$493,834