

**REPORT
ON THE
RATE SETTING AUDIT**

**COAST CARE CONVALESCENT CENTER
BALDWIN PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1770564114**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Margarita Gamboa**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 23, 2013

Edwin Raquel, President
Coast Care Convalescent Center
14518 East Los Angeles Boulevard
Baldwin Park, CA 91706

COAST CARE CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1770564114
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$4,556, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate Development Division.

Edwin Raquel
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Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Napoleon Garcia, Administrator

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility No.:
206190050

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,069,843	\$ 63.62
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 341,411	\$ 20.30
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 194,350	\$ 11.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 153,795	\$ 9.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,448	\$ 1.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,564	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 21,311	\$ 1.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 390,999	\$ 23.25
11	Cost of Routine Service/Audited Total Costs	\$ 2,214,671	\$ 2,208,721	\$ 131.35
12	Total Patient Days (Adj 16)	16,829	16,815	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 131.60	\$ 131.35	
14	Overpayments (Adj 17)	\$ 0	\$ (4,556)	
15	Medi-Cal Days (Adj 15)	14,110	14,421	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 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 AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility No.:
206190050

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED 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. 43 + Ln. 44)	\$ 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 (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility No.:
206190050

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 61,512	\$ 61,512		
160	Activities	35,788		\$ 35,788	
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	972,543	61,512	35,788	1,069,843 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 1,069,843	\$ 61,512	\$ 35,788	\$ 1,069,843

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COAST CARE CONVALESCENT CENTER

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 33,380	\$ 33,380										
010	Housekeeping	86,055	1,116	\$ 87,171									
060	Laundry and Linen	25,442	1,759	4,751	\$ 31,952								
065	Dietary	169,445	5,047	13,636	0	\$ 188,128							
155	Social Services	N/A	779	2,104	0	0	\$ 2,882						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,862	5,031	0	0	0	0		\$ 6,893	\$ 6,893		
166	Medical Records	41,041	1,089	2,942	0	0	0	0		45,072		\$ 45,072	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies		501	1,353	0	0	0	0	0	1,854	96	627	\$ 2,577 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		789	2,133	0	0	0	0	0	2,922	153	1,002	4,078 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		196	530	0	0	0	0	0	726	445	2,909	4,080 ***
083	Speech Pathology		82	221	0	0	0	0	0	302	28	183	513 ***
085	Pharmacy		0	0	0	0	0	0	0	0	324	2,116	2,439 ***
090	Laboratory		0	0	0	0	0	0	0	0	24	160	184 ***
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	11	70	80 ***
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		20,161	54,471	31,952	188,128	2,882	0	0	297,594	5,812	38,005	341,411 *
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	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 355,363	\$ 33,380	\$ 87,171	\$ 31,952	\$ 188,128	\$ 2,882	\$ -	\$ -	\$ 303,398	\$ 6,893	\$ 45,072	\$ 355,363

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COAST CARE CONVALESCENT CENTER

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 55,514	\$ 55,514										
010	Housekeeping	10,621	1,856	\$ 12,477									
060	Laundry and Linen	17,079	2,925	680	\$ 20,684								
065	Dietary	99,137	8,394	1,952	0	\$ 109,482							
155	Social Services	0	1,295	301	0	0	\$ 1,596						
160	Activities	0	0	0	0	0	0	\$ -					
165	Administration	N/A	3,097	720	0	0	0	0		\$ 3,817	\$ 3,817		
166	Medical Records	19,167	1,811	421	0	0	0	0		21,399		\$ 21,399	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	22,284	833	194	0	0	0	0	0	23,311	53	298	\$ 23,662
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	35,728	1,313	305	0	0	0	0	0	37,346	85	476	37,907
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	128,237	326	76	0	0	0	0	0	128,639	246	1,381	130,266
083	Speech Pathology	7,257	136	32	0	0	0	0	0	7,424	15	87	7,527
085	Pharmacy	94,914	0	0	0	0	0	0	0	94,914	179	1,004	96,098
090	Laboratory	7,169	0	0	0	0	0	0	0	7,169	14	76	7,258
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,126	0	0	0	0	0	0	0	3,126	6	33	3,165
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	0	33,529	7,797	20,684	109,482	1,596	0	0	173,088	3,218	18,044	194,350
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 500,233	\$ 55,514	\$ 12,477	\$ 20,684	\$ 109,482	\$ 1,596	\$ -	\$ -	\$ 475,017	\$ 3,817	\$ 21,399	\$ 500,233

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 164,125	86%							
	Property Tax (line 40)	27,157	14%	\$ 191,282						
005	Plant Operations and Maintenance			4,687	\$ 4,687					
010	Housekeeping			6,239	157	\$ 6,396				
060	Laundry and Linen			9,830	247	349	\$ 10,426			
065	Dietary			28,213	709	1,000	0	\$ 29,922		
155	Social Services			4,352	109	154	0	0	\$ 4,616	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			10,409	261	369	0	0	0	0
166	Medical Records			6,087	153	216	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,800	70	99	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,413	111	156	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,096	28	39	0	0	0	0
083	Speech Pathology			457	11	16	0	0	0	0
085	Pharmacy			0	0	0	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			112,700	2,831	3,997	10,426	29,922	4,616	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			0	0	0	0	0	0	0
	TOTAL	\$ 191,282	100%	\$ 191,282	\$ 4,687	\$ 6,396	\$ 10,426	\$ 29,922	\$ 4,616	\$ -

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

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)	\$ 164,125	86%							
	Property Tax (line 40)	27,157	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,039	\$ 11,039				
166	Medical Records				6,456		\$ 6,456			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,970	154	90	\$ 3,213	\$ 2,757	\$ 456 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	4,680	245	144	5,069	4,350	720 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	1,162	713	417	2,291	1,966	325 ***
083	Speech Pathology			0	484	45	26	555	476	79 ***
085	Pharmacy			0	0	518	303	821	705	117 ***
090	Laboratory			0	0	39	23	62	53	9 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	17	10	27	23	4 ***
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	164,491	9,308	5,444	179,243	153,795	25,448 *
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			0	0	0	0	0	0	0
	TOTAL	\$ 191,282	100%	\$ -	\$ 173,787	\$ 11,039	\$ 6,456	\$ 191,282	\$ 164,125	\$ 27,157

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COAST CARE CONVALESCENT CENTER

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 92% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	463,701												
	Total Costs Allocable as Administration	463,701	92%											
167	CDPH Licensing Fees	13,714	3%											
168	Professional Liability Insurance	25,273	5%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	502,688	100%						\$ 502,688					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,854	\$ 23,311	\$ 2,970	\$ 28,135	6,994	\$ 6,452	\$ 191	\$ 352	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,922	37,346	4,680	44,949	11,174	10,308	305	562	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	726	128,639	1,162	130,526	32,449	29,933	885	1,631	0	0
083	Speech Pathology			0	302	7,424	484	8,211	2,041	1,883	56	103	0	0
085	Pharmacy			0	0	94,914	0	94,914	23,596	21,766	644	1,186	0	0
090	Laboratory			0	0	7,169	0	7,169	1,782	1,644	49	90	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,126	0	3,126	777	717	21	39	0	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			1,069,843	297,594	173,088	164,491	1,705,016	423,873	390,999	11,564	21,311	0	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	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 502,688		\$ 1,069,843	\$ 303,398	\$ 475,017	\$ 173,787	\$ 2,022,046	\$ 502,688					
	Total Administrative Costs							\$ 502,688		\$ 463,701	\$ 13,714	\$ 25,273	\$ -	\$ -
	Unit Cost Multiplier							0.24860369						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,965	\$ 25,216	\$ 17,495	\$ 94,675							
	TOTAL FACILITY COSTS							\$ 2,619,409						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
COAST CARE CONVALESCENT CENTER

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	154									
010	Housekeeping	205	205								
060	Laundry and Linen	323	323	323							
065	Dietary	927	927	927							
155	Social Services	143	143	143							
160	Activities										
165	Administration	342	342	342							
166	Medical Records	200	200	200							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	92	92	92						28,135	28,135
077	Specialized Support Surfaces									0	0
080	Physical Therapy	145	145	145						44,949	44,949
081	Respiratory Therapy									0	0
082	Occupational Therapy	36	36	36						130,526	130,526
083	Speech Pathology	15	15	15						8,211	8,211
085	Pharmacy									94,914	94,914
090	Laboratory									7,169	7,169
095	Home Health Services									0	0
100	Other Ancillary Services									3,126	3,126
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,703	3,703	3,703	100,974	50,487	972,543	972,543	972,543	1,705,016	1,705,016
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,285	6,131	5,926	100,974	50,487	972,543	972,543	972,543	2,022,046	2,022,046
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 61,512 0.063248617	\$ 35,788 0.036798373			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 33,380 5.44446257	\$ 87,171 14.70994175	\$ 31,952 0.31643663	\$ 188,128 3.72626880	\$ 2,882 0.00296345	\$ - 0.00000000	\$ - 0.00000000	\$ 6,893 0.00340883	\$ 45,072 0.02229024
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 55,514 9.05464035	\$ 12,477 2.10550140	\$ 20,684 0.20484210	\$ 109,482 2.16852757	\$ 1,596 0.00164096	\$ - 0.00000000	\$ - 0.00000000	\$ 3,817 0.00188758	\$ 21,399 0.01058286
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 191,282 30.43468576	\$ 4,687 0.76446609	\$ 6,396 1.07928217	\$ 10,426 0.10325365	\$ 29,922 0.59266957	\$ 4,616 0.00474613	\$ - 0.00000000	\$ - 0.00000000	\$ 11,039 0.00545943	\$ 6,456 0.00319265

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 27,716	\$ 0	\$ 27,716	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,476	2,188	5,664	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	55,514	0	55,514	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 86,706	\$ 2,188	\$ 88,894	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 70,612	\$ 0	\$ 70,612	(Sch 3)
010	.20-.39	Fringe Benefits	6300	9,868	5,575	15,443	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,621	0	10,621	(Sch 4)
010		Housekeeping - Total	6300	\$ 91,101	\$ 5,575	\$ 96,676	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 35,896	\$ 0	\$ 35,896	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		9,313	9,313	(Sch 5)
040		Property Taxes	7300	27,572	(415)	27,157	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	118,916	0	118,916	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 360,191	\$ 16,661	\$ 376,852	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 20,876	\$ 0	\$ 20,876	(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,918	1,648	4,566	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,079	0	17,079	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 40,873	\$ 1,648	\$ 42,521	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 142,036	\$ 0	\$ 142,036	(Sch 3)
065	.20-.39	Fringe Benefits	6500	16,195	11,214	27,409	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	99,137	0	99,137	(Sch 4)
065		Dietary - Total	6500	\$ 257,368	\$ 11,214	\$ 268,582	
070		Provision for Bad Debts	7700	\$	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	22,284	0	22,284	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,284	\$ 0	\$ 22,284	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	35,728	0	35,728	(Sch 4)
080		Physical Therapy - Total	8200	\$ 35,728	\$ 0	\$ 35,728	
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	128,237	0	128,237	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 128,237	\$ 0	\$ 128,237	
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	7,257	0	7,257	(Sch 4)
083		Speech Pathology - Total	8280	\$ 7,257	\$ 0	\$ 7,257	
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	94,914	0	94,914	(Sch 4)
085		Pharmacy - Total	8300	\$ 94,914	\$ 0	\$ 94,914	
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	7,169	0	7,169	(Sch 4)
090		Laboratory - Total	8400	\$ 7,169	\$ 0	\$ 7,169	
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	3,126	0	3,126	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,126	\$ 0	\$ 3,126	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 298,715	\$ 0	\$ 298,715	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 803,880	\$ 0	\$ 803,880	(Sch 2)
105	.20-.39	Fringe Benefits	6110	105,191	63,472	168,663	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 909,071	\$ 63,472	\$ 972,543	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 909,071	\$ 63,472	\$ 972,543
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 50,875	\$ 0	\$ 50,875 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,620	4,017	10,637 (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	\$ 57,495	\$ 4,017	\$ 61,512

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1770564114

OSHPD Facility Number:
206190050

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 28,597	\$ 0	\$ 28,597	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,934	2,257	7,191	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700		0	0	(Sch 4)
160		Activities - Total	6700	\$ 33,531	\$ 2,257	\$ 35,788	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 185,682	\$ (29,930)	\$ 155,752	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,137	(101,482)	34,655	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	376,100	(102,806)	273,294	(Sch 6)
165		Administration - Total	6900	\$ 697,919	\$ (234,218)	\$ 463,701	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 29,930	\$ 29,930	(Sch 3)
166	.20-.39	Fringe Benefits	6900		11,111	11,111	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		19,167	19,167	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 60,208	\$ 60,208	
167		CDPH Licensing Fees	6900	\$	\$ 13,714	\$ 13,714	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 25,273	\$ 25,273	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(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	\$ 0	\$ 0	\$ 0	
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		\$ 788,945	\$ (128,749)	\$ 660,196	
200		Total		\$ 2,655,163	\$ (35,754)	\$ 2,619,409	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 32,258	
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* For informational purposes only, this amount is included in various cost centers above.

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OSHPD Facility Number:
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Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9 - 12
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$35,754) (To Sch 8)	0	0	0	0	0	0	(415)	(33,339)

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Line No.	Sub No.	Description	AUDIT ADJ 13	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(2,000)	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
COAST CARE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770564114		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$32,258	\$32,258

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COAST CARE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770564114		17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$3,476	\$1,516	\$4,992 *	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	9,868	3,863	13,731 *	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	2,918	1,142	4,060 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	16,195	7,770	23,965 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	105,191	43,979	149,170 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	6,620	2,783	9,403 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	4,934	1,564	6,498 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	1,637	1,637 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	136,137	(64,254)	71,883 *	
							To reclassify workers compensation expense to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$4,992	\$672	\$5,664
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	13,731	1,712	15,443
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	4,060	506	4,566
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	23,965	3,444	27,409
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	149,170	19,493	168,663
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	9,403	1,234	10,637
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	6,498	693	7,191
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	1,637	727	2,364 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	71,883	(28,481)	43,402 *
							To reclassify group health insurance expense to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COAST CARE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770564114		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
4	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$9,313	\$9,313
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify capital related costs to the Capital Related cost centers for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	376,100	(9,313)	366,787 *
5	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$185,682	(\$29,930)	\$155,752
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 43,402	(8,747)	34,655
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 366,787	(19,167)	347,620 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	29,930	29,930
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 2,364	8,747	11,111
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To reclassify the medical records service fees to the Medical Records cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000	0	19,167	19,167
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$347,620	(\$13,714)	\$333,906 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify licensing fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	0	13,714	13,714
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$333,906	(\$25,273)	\$308,633 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	0	25,273	25,273

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COAST CARE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770564114		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
8	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with the property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$27,572	(\$415)	\$27,157
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$308,633	
9							To eliminate contribution/donation costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105		(\$260)	
10							To adjust legal expenses to agree with provider's statements and invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(7,973)	
11							To eliminate petty cash expenses due to lack of adequate receipts which were internally generated by the provider without any other support, and to eliminate non emergency medical transportation which is not included in the Medi-Cal routine rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104, 2300, and 2304 CCR, Title 22, 51303(e) and 51323 / W&I Code 14124.2(b)		(27,071)	
12							To adjust group health insurance expense to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>1,965</u> (\$33,339)	\$275,294 *

*Balance carried forward from prior/to subsequent adjustments

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Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate marketing expense paid to a related physician not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$275,294	(\$2,000)	\$273,294

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
14	10.7	010	2	7	010		Housekeeping (Square Feet)	0	205	205		
	10.7	060	2,3	7	060		Laundry and Linen	0	323	323		
	10.7	065	2,3	7	065		Dietary	0	927	927		
	10.7	075	2,3	7	075		Patient Supplies	0	92	92		
	10.7	080	2,3	7	080		Physical Therapy	0	145	145		
	10.7	082	2,3	7	082		Occupational Therapy	0	36	36		
	10.7	083	2,3	7	083		Speech Pathology	0	15	15		
	10.7	105	2,3	7	105		Skilled Nursing Care	0	3,703	3,703		
	10.7	155	2,3	7	155		Social Services	0	143	143		
	10.7	165	2,3	7	165		Administration	0	342	342		
	10.7	166	2,3	7	166		Medical Records	0	200	200		
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	6,131	6,131		
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	5,926	5,926		
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

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Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
15	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 24, 2013 Report Date: June 3, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541		14,110	311	14,421	
16	11(2)	105	1	1	12	Total Patient Days of Service - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304		16,829	(14)	16,815	

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Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
17	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$0	\$4,556	\$4,556	