

**REPORT
ON THE
RATE SETTING AUDIT**

**BEACHSIDE NURSING CENTER
HUNTINGTON BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1871578187**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section – Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: Janie Lee**



TOBY DOUGLAS
Director

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 07, 2013

Spencer Olsen, CFO
North American Health Care, Inc.
3 Monarch Bay Plaza, Suite 203
Dana Point, CA 92629

PROVIDER: BEACHSIDE NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1871578187
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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 Schedule

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 Rate Development Branch.

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.

Spencer Olsen
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility No.:
206301184

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	\$ 2,515,287	\$ 138.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 546,567	\$ 30.12
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 483,993	\$ 26.67
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 208,185	\$ 11.47
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 31,000	\$ 1.71
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,504	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,186	\$ 1.55
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 163,552	\$ 9.01
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 680,078	\$ 37.47
11	Cost of Routine Service/Audited Total Costs	\$ 4,701,624	\$ 4,666,353	\$ 257.13
12	Total Patient Days (Adj)	18,148	18,148	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 259.07	\$ 257.13	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	3,995	2	
16	Medi-Cal Managed Care Days (Adj 4)		3,993	
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:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility No.:
206301184

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility No.:
206301184

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	\$ 99,385	\$ 99,385		
160	Activities	68,951		\$ 68,951	
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	593,102	0	0	593,102
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	327,815	0	0	327,815
083	Speech Pathology	29,143	0	0	29,143
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,346,951	99,385	68,951	2,515,287 *
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	\$ 3,465,347	\$ 99,385	\$ 68,951	\$ 3,465,347

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BEACHSIDE NURSING CENTER

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 98,742	\$ 98,742										
010	Housekeeping	65,713	299	\$ 66,012									
060	Laundry and Linen	45,954	5,840	3,916	\$ 55,710								
065	Dietary	188,216	7,132	4,783	0	\$ 200,131							
155	Social Services	N/A	658	441	0	0	\$ 1,100						
160	Activities	N/A	7,420	4,975	0	0	0	\$ 12,395					
165	Administration	N/A	5,361	3,595	0	0	0	0	\$ 8,956	\$ 8,956			
166	Medical Records	108,226	1,197	802	0	0	0	0	110,225			\$ 110,225	
170	Inservice Education - Nursing	95,063	1,364	915	0	0	0	0	\$ 97,342				
ANCILLARY SERVICES													
075	Patient Supplies		1,819	1,220	0	0	0	0	0	3,039	70	857	\$ 3,966
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,520	1,019	0	0	0	0	0	2,539	1,162	14,304	18,006
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,520	1,019	0	0	0	0	0	2,539	630	7,750	10,919
083	Speech Pathology		1,520	1,019	0	0	0	0	0	2,539	135	1,662	4,336
085	Pharmacy		718	481	0	0	0	0	0	1,200	562	6,916	8,677
090	Laboratory		0	0	0	0	0	0	0	0	71	871	942
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	374	4,599	4,973
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		60,423	40,517	55,710	200,131	1,100	12,395	97,342	467,618	5,933	73,015	546,567 *
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		957	642	0	0	0	0	0	1,599	10	126	1,736
145	Other Nonreimbursable		993	666	0	0	0	0	0	1,659	10	123	1,793
	TOTAL	\$ 601,914	\$ 98,742	\$ 66,012	\$ 55,710	\$ 200,131	\$ 1,100	\$ 12,395	\$ 97,342	\$ 482,732	\$ 8,956	\$ 110,225	\$ 601,914

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BEACHSIDE NURSING CENTER

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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	\$ 156,728	\$ 156,728										
010	Housekeeping	23,903	475	\$ 24,378									
060	Laundry and Linen	13,187	9,270	1,446	\$ 23,903								
065	Dietary	134,885	11,321	1,766	0	\$ 147,972							
155	Social Services	11	1,045	163	0	0	\$ 1,219						
160	Activities	3,585	11,777	1,837	0	0	0	\$ 17,199					
165	Administration	N/A	8,510	1,328	0	0	0	0	\$ 9,837	\$ 9,837			
166	Medical Records	23,677	1,900	296	0	0	0	0	25,873		\$ 25,873		
170	Inservice Education - Nursing	0	2,165	338	0	0	0	0	\$ 2,503				
ANCILLARY SERVICES													
075	Patient Supplies	31,720	2,887	450	0	0	0	0	0	35,058	76	201	\$ 35,335
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	116,478	2,412	376	0	0	0	0	0	119,267	1,277	3,358	123,901
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	52,290	2,412	376	0	0	0	0	0	55,079	692	1,819	57,590
083	Speech Pathology	44,922	2,412	376	0	0	0	0	0	47,711	148	390	48,249
085	Pharmacy	343,169	1,140	178	0	0	0	0	0	344,487	617	1,623	346,727
090	Laboratory	43,805	0	0	0	0	0	0	0	43,805	78	205	44,087
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	231,198	0	0	0	0	0	0	0	231,198	410	1,080	232,688
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	156,673	95,906	14,963	23,903	147,972	1,219	17,199	2,503	460,338	6,517	17,139	483,993 *
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	369	1,520	237	0	0	0	0	0	2,126	11	30	2,167
145	Other Nonreimbursable	0	1,577	246	0	0	0	0	0	1,823	11	29	1,863
	TOTAL	\$ 1,376,600	\$ 156,728	\$ 24,378	\$ 23,903	\$ 147,972	\$ 1,219	\$ 17,199	\$ 2,503	\$ 1,340,890	\$ 9,837	\$ 25,873	\$ 1,376,600

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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)	\$ 235,076	87%							
	Property Tax (line 40)	35,004	13%	\$ 270,080						
005	Plant Operations and Maintenance			2,272	\$ 2,272					
010	Housekeeping			811	7	\$ 818				
060	Laundry and Linen			15,839	134	49	\$ 16,022			
065	Dietary			19,345	164	59	0	\$ 19,568		
155	Social Services			1,785	15	5	0	0	\$ 1,806	
160	Activities			20,124	171	62	0	0	0	\$ 20,356
165	Administration			14,541	123	45	0	0	0	0
166	Medical Records			3,246	28	10	0	0	0	0
170	Inservice Education - Nursing			3,700	31	11	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,934	42	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,122	35	13	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,122	35	13	0	0	0	0
083	Speech Pathology			4,122	35	13	0	0	0	0
085	Pharmacy			1,947	17	6	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			163,879	1,390	502	16,022	19,568	1,806	20,356
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			2,597	22	8	0	0	0	0
145	Other Nonreimbursable			2,694	23	8	0	0	0	0
	TOTAL	\$ 270,080	100%	\$ 270,080	\$ 2,272	\$ 818	\$ 16,022	\$ 19,568	\$ 1,806	\$ 20,356

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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 87% Of Total	Property Tax 13% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 235,076	87%							
	Property Tax (line 40)	35,004	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,709	\$ 14,709				
166	Medical Records				3,283		\$ 3,283			
170	Inservice Education - Nursing			\$ 3,743						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,991	114	26	\$ 5,130	\$ 4,466	\$ 665
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,170	1,909	426	6,505	5,662	843
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,170	1,034	231	5,435	4,730	704
083	Speech Pathology			0	4,170	222	50	4,441	3,865	576
085	Pharmacy			0	1,970	923	206	3,099	2,697	402
090	Laboratory			0	0	116	26	142	124	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	614	137	751	653	97
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			3,743	227,266	9,744	2,175	239,185	208,185	31,000
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	2,627	17	4	2,647	2,304	343
145	Other Nonreimbursable			0	2,725	16	4	2,745	2,389	356
	TOTAL	\$ 270,080	100%	\$ 3,743	\$ 252,088	\$ 14,709	\$ 3,283	\$ 270,080	\$ 235,076	\$ 35,004

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BEACHSIDE NURSING CENTER

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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. 77% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,524												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,020,132												
	Total Costs Allocable as Administration	1,026,656	77%											
167	CDPH Licensing Fees	14,348	1%											
168	Professional Liability Insurance	42,550	3%											
169	Quality Assurance Fees	246,901	19%											
174	Caregiver Training	0	0%											
	Total	1,330,455	100%						\$ 1,330,455					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,039	\$ 35,058	\$ 4,991	\$ 43,087	10,346	\$ 7,983	\$ 112	\$ 331	\$ 1,920	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			593,102	2,539	119,267	4,170	719,077	172,657	133,232	1,862	5,522	32,041	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			327,815	2,539	55,079	4,170	389,602	93,547	72,186	1,009	2,992	17,360	0
083	Speech Pathology			29,143	2,539	47,711	4,170	83,562	20,064	15,483	216	642	3,723	0
085	Pharmacy			0	1,200	344,487	1,970	347,656	83,475	64,414	900	2,670	15,491	0
090	Laboratory			0	0	43,805	0	43,805	10,518	8,116	113	336	1,952	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	231,198	0	231,198	55,513	42,837	599	1,775	10,302	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,515,287	467,618	460,338	227,266	3,670,510	881,321	680,078	9,504	28,186	163,552	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,599	2,126	2,627	6,352	1,525	1,177	16	49	283	0
145	Other Nonreimbursable			0	1,659	1,823	2,725	6,207	1,490	1,150	16	48	277	0
	SUBTOTAL	\$ 1,330,455		\$ 3,465,347	\$ 482,732	\$ 1,340,890	\$ 252,088	\$ 5,541,057	\$ 1,330,455					
	Total Administrative Costs							\$ 1,330,455		\$ 1,026,656	\$ 14,348	\$ 42,550	\$ 246,901	\$ -
	Unit Cost Multiplier							0.24010853						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 119,182	\$ 35,710	\$ 17,992	\$ 172,884							
	TOTAL FACILITY COSTS							\$ 7,044,396						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BEACHSIDE NURSING CENTER

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	70									
010	Housekeeping	25	25								
060	Laundry and Linen	488	488	488							
065	Dietary	596	596	596							
155	Social Services	55	55	55							
160	Activities	620	620	620							
165	Administration	448	448	448							
166	Medical Records	100	100	100							
170	Inservice Education - Nursing	114	114	114							
	ANCILLARY SERVICES										
075	Patient Supplies	152	152	152						43,087	43,087
077	Specialized Support Surfaces									0	0
080	Physical Therapy	127	127	127						719,077	719,077
081	Respiratory Therapy									0	0
082	Occupational Therapy	127	127	127						389,602	389,602
083	Speech Pathology	127	127	127						83,562	83,562
085	Pharmacy	60	60	60						347,656	347,656
090	Laboratory									43,805	43,805
095	Home Health Services									0	0
100	Other Ancillary Services									231,198	231,198
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,049	5,049	5,049	68,890	54,024	2,503,624	2,503,624	2,503,624	3,670,510	3,670,510
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	80	80	80						6,352	6,352
145	Other Nonreimbursable	83	83	83						6,207	6,207
	TOTAL STATISTICS	8,321	8,251	8,226	68,890	54,024	2,503,624	2,503,624	2,503,624	5,541,057	5,541,057
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 99,385	\$ 68,951			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.039696456	0.027540477			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 98,742	\$ 66,012	\$ 55,710	\$ 200,131	\$ 1,100	\$ 12,395	\$ 97,342	\$ 8,956	\$ 110,225
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		11.96727669	8.02482153	0.80868259	3.70448857	0.00043919	0.00495086	0.03888048	0.00161638	0.01989245
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 156,728	\$ 24,378	\$ 23,903	\$ 147,972	\$ 1,219	\$ 17,199	\$ 2,503	\$ 9,837	\$ 25,873
	UNIT COST MULTIPLIER (INDIRECT OTHER)		18.99503091	2.96351517	0.34697010	2.73901032	0.00048678	0.00686976	0.00099986	0.00177537	0.00466930
	TOTAL CAPITAL COSTS - SCH. 5	\$ 270,080	\$ 2,272	\$ 818	\$ 16,022	\$ 19,568	\$ 1,806	\$ 20,356	\$ 3,743	\$ 14,709	\$ 3,283
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.45763730	0.27536476	0.09948031	0.23257732	0.36221234	0.00072127	0.00813067	0.00149499	0.00265454	0.00059253

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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	\$ 82,289	\$ 0	\$ 82,289	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,453	0	16,453	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	156,728	0	156,728	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 255,470	\$ 0	\$ 255,470	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 52,167	\$ 0	\$ 52,167	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,546	0	13,546	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,903	0	23,903	(Sch 4)
010		Housekeeping - Total	6300	\$ 89,616	\$ 0	\$ 89,616	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	130,512	0	130,512	(Sch 5)
025		Depreciation: Equipment	7140	70,709	0	70,709	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	35,004	0	35,004	(Sch 5)
045		Property Insurance	7400	6,524	0	6,524	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	33,855	0	33,855	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 621,690	\$ 0	\$ 621,690	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 37,902	\$ 0	\$ 37,902	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,052	0	8,052	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,187	0	13,187	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 59,141	\$ 0	\$ 59,141	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 153,609	\$ 0	\$ 153,609	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,607	0	34,607	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	134,885	0	134,885	(Sch 4)
065		Dietary - Total	6500	\$ 323,101	\$ 0	\$ 323,101	
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	31,720	0	31,720	(Sch 4)
075		Patient Supplies - Total	8100	\$ 31,720	\$ 0	\$ 31,720	
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:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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	\$ 508,736	\$ 0	\$ 508,736	(Sch 2)
080	.20-.39	Fringe Benefits	8200	84,366	0	84,366	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	116,478	0	116,478	(Sch 4)
080		Physical Therapy - Total	8200	\$ 709,580	\$ 0	\$ 709,580	
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	\$ 277,616	\$ 0	\$ 277,616	(Sch 2)
082	.20-.39	Fringe Benefits	8250	50,199	0	50,199	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	52,290	0	52,290	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 380,105	\$ 0	\$ 380,105	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 26,045	\$ 0	\$ 26,045	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,098	0	3,098	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	44,922	0	44,922	(Sch 4)
083		Speech Pathology - Total	8280	\$ 74,065	\$ 0	\$ 74,065	
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	343,169	0	343,169	(Sch 4)
085		Pharmacy - Total	8300	\$ 343,169	\$ 0	\$ 343,169	
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	43,805	0	43,805	(Sch 4)
090		Laboratory - Total	8400	\$ 43,805	\$ 0	\$ 43,805	
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	231,198	0	231,198	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 231,198	\$ 0	\$ 231,198	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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		\$ 1,813,642	\$ 0	\$ 1,813,642	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,937,437	\$ 0	\$ 1,937,437	(Sch 2)
105	.20-.39	Fringe Benefits	6110	409,514	0	409,514	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	156,673	0	156,673	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,503,624	\$ 0	\$ 2,503,624	
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:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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	369	0	369 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 369	\$ 0	\$ 369
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		\$ 2,503,993	\$ 0	\$ 2,503,993
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 84,692	\$ 0	\$ 84,692 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,693	0	14,693 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	11	0	11 (Sch 4)
155		Social Services - Total	6600	\$ 99,396	\$ 0	\$ 99,396

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BEACHSIDE NURSING CENTER

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

Provider NPI:
1871578187

OSHPD Facility Number:
206301184

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	\$ 59,207	\$ 0	\$ 59,207	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,744	0	9,744	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,585	0	3,585	(Sch 4)
160		Activities - Total	6700	\$ 72,536	\$ 0	\$ 72,536	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 451,352	\$ 0	\$ 451,352	(Sch 6)
165	.20-.39	Fringe Benefits	6900	76,947	0	76,947	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	502,467	(10,634)	491,833	(Sch 6)
165		Administration - Total	6900	\$ 1,030,766	\$ (10,634)	\$ 1,020,132	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 94,672	\$ 0	\$ 94,672	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,554	0	13,554	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	23,677	0	23,677	(Sch 4)
166		Medical Records - Total	6900	\$ 131,903	\$ 0	\$ 131,903	
167		CDPH Licensing Fees	6900	\$ 14,348	\$ 0	\$ 14,348	(Sch 6)
168		Professional Liability Insurance	6900	\$ 42,550	\$ 0	\$ 42,550	(Sch 6)
169		Quality Assurance Fees	6900	\$ 246,901	\$ 0	\$ 246,901	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 70,747	\$ 0	\$ 70,747	(Sch 3)
170	.20-.39	Fringe Benefits	6800	24,316	0	24,316	(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	\$ 95,063	\$ 0	\$ 95,063	
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		\$ 1,733,463	\$ (10,634)	\$ 1,722,829	
200		Total		\$ 7,055,030	\$ (10,634)	\$ 7,044,396	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 170,798	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
BEACHSIDE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1871578187		4
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 identify 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	\$170,798	\$170,798		

Provider Name							Fiscal Period		Provider NPI		Adjustments
BEACHSIDE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1871578187		4
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed North American Health Care, Inc. Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$502,467	(\$10,634)	\$491,833	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BEACHSIDE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1871578187		4
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												
3	4.1	5.00	2	1	15	N/A	Medi-Cal Days 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 September 30, 2012 Report Date: October 1, 2012 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	3,995	(3,993)	2		
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To adjust Medi-Cal Managed Care days to agree with the provider's census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	3,993	3,993		