

**REPORT
ON THE
RATE SETTING AUDIT**

**FIRESIDE CONVALESCENT HOSPITAL
SANTA MONICA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679558175**

**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: May Liu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 29, 2013

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

FIRESIDE CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER 1679558175
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$5,975 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.

Spencer Olsen
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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.

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—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:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility No.:
206190294

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	\$ 2,399,114	\$ 107.88
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 626,361	\$ 28.16
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 572,962	\$ 25.76
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 419,733	\$ 18.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 27,389	\$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,437	\$ 0.51
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 66,930	\$ 3.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 219,250	\$ 9.86
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 869,074	\$ 39.08
11	Cost of Routine Service/Audited Total Costs	\$ 5,243,355	\$ 5,212,251	\$ 234.37
12	Total Patient Days (Adj)	22,239	22,239	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 235.77	\$ 234.37	
14	Overpayments (Adj 5)	\$ 0	\$ (5,975)	
15	Medi-Cal Days (Adj 3)	11,729	11,145	
16	Medi-Cal Managed Care Days (Adj 4)		584	
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:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility No.:
206190294

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility No.:
206190294

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 59,760	\$ 59,760		
160	Activities	103,651		\$ 103,651	
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	356,490	0	0	356,490
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	140,328	0	0	140,328
083	Speech Pathology	58,731	0	0	58,731
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	2,235,703	59,760	103,651	2,399,114 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,954,663	\$ 59,760	\$ 103,651	\$ 2,954,663

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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	\$ 109,264	\$ 109,264										
010	Housekeeping	95,462	335	\$ 95,797									
060	Laundry and Linen	66,003	9,820	8,636	\$ 84,459								
065	Dietary	229,301	9,485	8,341	0	\$ 247,127							
155	Social Services	N/A	1,090	958	0	0	\$ 2,048						
160	Activities	N/A	880	774	0	0	0	\$ 1,654					
165	Administration	N/A	1,844	1,622	0	0	0	0		\$ 3,465	\$ 3,465		
166	Medical Records	111,701	2,542	2,236	0	0	0	0		116,479		\$ 116,479	
170	Inservice Education - Nursing	66,871	1,676	1,474	0	0	0	0	\$ 70,021				
ANCILLARY SERVICES													
075	Patient Supplies		922	811	0	0	0	0	0	1,733	51	1,724	\$ 3,508
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,431	2,138	0	0	0	0	0	4,568	313	10,522	15,403
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,431	2,138	0	0	0	0	0	4,568	227	7,619	12,414
083	Speech Pathology		2,431	2,138	0	0	0	0	0	4,568	50	1,686	6,304
085	Pharmacy		0	0	0	0	0	0	0	0	148	4,967	5,115
090	Laboratory		0	0	0	0	0	0	0	0	48	1,615	1,663
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	116	3,898	4,014
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		71,534	62,911	84,459	247,127	2,048	1,654	70,021	539,755	2,502	84,104	626,361*
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		503	442	0	0	0	0	0	945	3	111	1,059
145	Other Nonreimbursable		1,341	1,179	0	0	0	0	0	2,520	7	234	2,761
	TOTAL	\$ 678,602	\$ 109,264	\$ 95,797	\$ 84,459	\$ 247,127	\$ 2,048	\$ 1,654	\$ 70,021	\$ 558,657	\$ 3,465	\$ 116,479	\$ 678,602

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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	\$ 165,073	\$ 165,073										
010	Housekeeping	17,250	506	\$ 17,756									
060	Laundry and Linen	39,084	14,836	1,601	\$ 55,521								
065	Dietary	154,977	14,329	1,546	0	\$ 170,853							
155	Social Services	0	1,646	178	0	0	\$ 1,824						
160	Activities	1,304	1,330	143	0	0	0	\$ 2,777					
165	Administration	N/A	2,786	301	0	0	0	0		\$ 3,086	\$ 3,086		
166	Medical Records	15,779	3,841	414	0	0	0	0		20,034		\$ 20,034	
170	Inservice Education - Nursing	0	2,532	273	0	0	0	0	\$ 2,806				
	ANCILLARY SERVICES												
075	Patient Supplies	73,022	1,393	150	0	0	0	0	0	74,565	46	297	\$ 74,907
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	115,123	3,672	396	0	0	0	0	0	119,191	279	1,810	121,280
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	195,741	3,672	396	0	0	0	0	0	199,809	202	1,311	201,322
083	Speech Pathology	234	3,672	396	0	0	0	0	0	4,302	45	290	4,637
085	Pharmacy	231,956	0	0	0	0	0	0	0	231,956	132	854	232,942
090	Laboratory	75,430	0	0	0	0	0	0	0	75,430	43	278	75,751
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	182,063	0	0	0	0	0	0	0	182,063	103	671	182,837
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	202,756	108,072	11,661	55,521	170,853	1,824	2,777	2,806	556,268	2,228	14,466	572,962 *
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	1,073	760	82	0	0	0	0	0	1,915	3	19	1,937
145	Other Nonreimbursable	0	2,026	219	0	0	0	0	0	2,245	6	40	2,291
	TOTAL	\$ 1,470,865	\$ 165,073	\$ 17,756	\$ 55,521	\$ 170,853	\$ 1,824	\$ 2,777	\$ 2,806	\$ 1,447,744	\$ 3,086	\$ 20,034	\$ 1,470,865

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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)	\$ 468,203	94%							
	Property Tax (line 40)	30,552	6%	\$ 498,755						
005	Plant Operations and Maintenance			8,277	\$ 8,277					
010	Housekeeping			1,505	25	\$ 1,530				
060	Laundry and Linen			44,082	744	138	\$ 44,963			
065	Dietary			42,577	719	133	0	\$ 43,428		
155	Social Services			4,891	83	15	0	0	\$ 4,989	
160	Activities			3,950	67	12	0	0	0	\$ 4,029
165	Administration			8,277	140	26	0	0	0	0
166	Medical Records			11,412	193	36	0	0	0	0
170	Inservice Education - Nursing			7,525	127	24	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,139	70	13	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,911	184	34	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,911	184	34	0	0	0	0
083	Speech Pathology			10,911	184	34	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			321,112	5,419	1,005	44,963	43,428	4,989	4,029
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			2,257	38	7	0	0	0	0
145	Other Nonreimbursable			6,020	102	19	0	0	0	0
	TOTAL	\$ 498,755	100%	\$ 498,755	\$ 8,277	\$ 1,530	\$ 44,963	\$ 43,428	\$ 4,989	\$ 4,029

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 468,203	94%							
	Property Tax (line 40)	30,552	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,443	\$ 8,443				
166	Medical Records				11,641		\$ 11,641			
170	Inservice Education - Nursing			\$ 7,675						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,221	125	172	\$ 4,519	\$ 4,242	\$ 277
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,129	763	1,052	12,943	12,150	793
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,129	552	761	12,443	11,680	762
083	Speech Pathology			0	11,129	122	168	11,420	10,720	700
085	Pharmacy			0	0	360	496	856	804	52
090	Laboratory			0	0	117	161	278	261	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	283	390	672	631	41
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			7,675	432,621	6,096	8,405	447,122	419,733	27,389 *
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	2,303	8	11	2,322	2,179	142
145	Other Nonreimbursable			0	6,140	17	23	6,180	5,802	379
	TOTAL	\$ 498,755	100%	\$ 7,675	\$ 478,672	\$ 8,443	\$ 11,641	\$ 498,755	\$ 468,203	\$ 30,552

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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. 74% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,522												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,196,100												
	Total Costs Allocable as Administration	1,203,622	74%											
167	CDPH Licensing Fees	15,840	1%											
168	Professional Liability Insurance	92,694	6%											
169	Quality Assurance Fees	303,650	19%											
174	Caregiver Training	0	0%											
	Total	1,615,806	100%						\$ 1,615,806					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,733	\$ 74,565	\$ 4,221	\$ 80,519	23,917	\$ 17,816	\$ 234	\$ 1,372	\$ 4,495	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			356,490	4,568	119,191	11,129	491,378	145,958	108,725	1,431	8,373	27,429	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			140,328	4,568	199,809	11,129	355,834	105,696	78,734	1,036	6,063	19,863	0
083	Speech Pathology			58,731	4,568	4,302	11,129	78,730	23,386	17,420	229	1,342	4,395	0
085	Pharmacy			0	0	231,956	0	231,956	68,900	51,324	675	3,953	12,948	0
090	Laboratory			0	0	75,430	0	75,430	22,406	16,690	220	1,285	4,211	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	182,063	0	182,063	54,080	40,284	530	3,102	10,163	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			2,399,114	539,755	556,268	432,621	3,927,758	1,166,692	869,074	11,437	66,930	219,250	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	945	1,915	2,303	5,162	1,533	1,142	15	88	288	0
145	Other Nonreimbursable			0	2,520	2,245	6,140	10,905	3,239	2,413	32	186	609	0
	SUBTOTAL	\$ 1,615,806		\$ 2,954,663	\$ 558,657	\$ 1,447,744	\$ 478,672	\$ 5,439,737	\$ 1,615,806					
	Total Administrative Costs							\$ 1,615,806		\$ 1,203,622	\$ 15,840	\$ 92,694	\$ 303,650	\$ -
	Unit Cost Multiplier							0.29703755						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 119,945	\$ 23,121	\$ 20,083	\$ 163,148							
	TOTAL FACILITY COSTS							\$ 7,218,691						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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	132									
010	Housekeeping	24	24								
060	Laundry and Linen	703	703	703							
065	Dietary	679	679	679							
155	Social Services	78	78	78							
160	Activities	63	63	63							
165	Administration	132	132	132							
166	Medical Records	182	182	182							
170	Inservice Education - Nursing	120	120	120							
	ANCILLARY SERVICES										
075	Patient Supplies	66	66	66						80,519	80,519
077	Specialized Support Surfaces									0	0
080	Physical Therapy	174	174	174						491,378	491,378
081	Respiratory Therapy									0	0
082	Occupational Therapy	174	174	174						355,834	355,834
083	Speech Pathology	174	174	174						78,730	78,730
085	Pharmacy									231,956	231,956
090	Laboratory									75,430	75,430
095	Home Health Services									0	0
100	Other Ancillary Services									182,063	182,063
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,121	5,121	5,121	84,470	66,242	2,438,459	2,438,459	2,438,459	3,927,758	3,927,758
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	36	36	36						5,162	5,162
145	Other Nonreimbursable	96	96	96						10,905	10,905
	TOTAL STATISTICS	7,954	7,822	7,798	84,470	66,242	2,438,459	2,438,459	2,438,459	5,439,737	5,439,737
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 59,760	\$ 103,651			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.024507281	0.042506763			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 109,264	\$ 95,797	\$ 84,459	\$ 247,127	\$ 2,048	\$ 1,654	\$ 70,021	\$ 3,465	\$ 116,479
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		13.96880593	12.28484885	0.99987356	3.73067286	0.00083979	0.00067829	0.02871545	0.00063707	0.02141265
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 165,073	\$ 17,756	\$ 55,521	\$ 170,853	\$ 1,824	\$ 2,777	\$ 2,806	\$ 3,086	\$ 20,034
	UNIT COST MULTIPLIER (INDIRECT OTHER)		21.10368192	2.27705673	0.65728258	2.57921744	0.00074789	0.00113883	0.00115060	0.00056735	0.00368295
	TOTAL CAPITAL COSTS - SCH. 5	\$ 498,755	\$ 8,277	\$ 1,530	\$ 44,963	\$ 43,428	\$ 4,989	\$ 4,029	\$ 7,675	\$ 8,443	\$ 11,641
	UNIT COST MULTIPLIER (CAPITAL COSTS)	62.70492834	1.05817573	0.19624449	0.53230049	0.65560215	0.00204589	0.00165245	0.00314753	0.00155203	0.00213992

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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	\$ 92,844	\$ 0	\$ 92,844	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,634	(214)	16,420	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	165,073	0	165,073	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 274,551	\$ (214)	\$ 274,337	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 76,680	\$ 0	\$ 76,680	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,959	(177)	18,782	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,250	0	17,250	(Sch 4)
010		Housekeeping - Total	6300	\$ 112,889	\$ (177)	\$ 112,712	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	56,472	0	56,472	(Sch 5)
025		Depreciation: Equipment	7140	52,103	0	52,103	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	346,104	0	346,104	(Sch 5)
040		Property Taxes	7300	30,552	0	30,552	(Sch 5)
045		Property Insurance	7400	7,522	0	7,522	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	13,524	0	13,524	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 893,717	\$ (391)	\$ 893,326	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,828	\$ 0	\$ 55,828	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,304	(129)	10,175	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	39,084	0	39,084	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 105,216	\$ (129)	\$ 105,087	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 189,518	\$ 0	\$ 189,518	(Sch 3)
065	.20-.39	Fringe Benefits	6500	40,220	(437)	39,783	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	154,977	0	154,977	(Sch 4)
065		Dietary - Total	6500	\$ 384,715	\$ (437)	\$ 384,278	
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	73,022	0	73,022	(Sch 4)
075		Patient Supplies - Total	8100	\$ 73,022	\$ 0	\$ 73,022	
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:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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	\$ 297,583	\$ 0	\$ 297,583	(Sch 2)
080	.20-.39	Fringe Benefits	8200	59,593	(686)	58,907	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	115,123	0	115,123	(Sch 4)
080		Physical Therapy - Total	8200	\$ 472,299	\$ (686)	\$ 471,613	
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	\$ 122,316	\$ 0	\$ 122,316	(Sch 2)
082	.20-.39	Fringe Benefits	8250	18,294	(282)	18,012	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	195,741	0	195,741	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 336,351	\$ (282)	\$ 336,069	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 53,702	\$ 0	\$ 53,702	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,153	(124)	5,029	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	234	0	234	(Sch 4)
083		Speech Pathology - Total	8280	\$ 59,089	\$ (124)	\$ 58,965	
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	231,956	0	231,956	(Sch 4)
085		Pharmacy - Total	8300	\$ 231,956	\$ 0	\$ 231,956	
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	75,430	0	75,430	(Sch 4)
090		Laboratory - Total	8400	\$ 75,430	\$ 0	\$ 75,430	
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	182,063	0	182,063	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 182,063	\$ 0	\$ 182,063	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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		\$ 1,430,210	\$ (1,092)	\$ 1,429,118	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,874,056	\$ 0	\$ 1,874,056	(Sch 2)
105	.20-.39	Fringe Benefits	6110	365,969	(4,322)	361,647	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	202,756	0	202,756	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,442,781	\$ (4,322)	\$ 2,438,459	
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:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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	1,073	0	1,073 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,073	\$ 0	\$ 1,073
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		\$ 2,443,854	\$ (4,322)	\$ 2,439,532
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 46,922	\$ 0	\$ 46,922 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,946	(108)	12,838 (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	\$ 59,868	\$ (108)	\$ 59,760

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FIRESIDE CONVALESCENT HOSPITAL

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

Provider NPI:
1679558175

OSHPD Facility Number:
206190294

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	\$ 75,876	\$ 0	\$ 75,876	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,950	(175)	27,775	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,304	0	1,304	(Sch 4)
160		Activities - Total	6700	\$ 105,130	\$ (175)	\$ 104,955	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 401,240	\$ 0	\$ 401,240	(Sch 6)
165	.20-.39	Fringe Benefits	6900	87,771	(925)	86,846	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	718,188	(10,174)	708,014	(Sch 6)
165		Administration - Total	6900	\$ 1,207,199	\$ (11,099)	\$ 1,196,100	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 90,015	\$ 0	\$ 90,015	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,894	(208)	21,686	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,779	0	15,779	(Sch 4)
166		Medical Records - Total	6900	\$ 127,688	\$ (208)	\$ 127,480	
167		CDPH Licensing Fees	6900	\$ 15,840	\$ 0	\$ 15,840	(Sch 6)
168		Professional Liability Insurance	6900	\$ 92,694	\$ 0	\$ 92,694	(Sch 6)
169		Quality Assurance Fees	6900	\$ 303,650	\$ 0	\$ 303,650	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,039	\$ 0	\$ 57,039	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,964	(132)	9,832	(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	\$ 67,003	\$ (132)	\$ 66,871	
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		\$ 1,979,072	\$ (11,722)	\$ 1,967,350	
200		Total		\$ 7,236,784	\$ (18,093)	\$ 7,218,691	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
FIRESIDE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679558175		5
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 COSTS										
1	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$16,634	(\$214)	\$16,420
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefit:	18,959	(177)	18,782
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefit:	10,304	(129)	10,175
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	40,220	(437)	39,783
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	59,593	(686)	58,907
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	18,294	(282)	18,012
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	5,153	(124)	5,029
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	365,369	(4,322)	361,047
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	12,946	(108)	12,838
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	27,950	(175)	27,775
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	87,771	(925)	86,846
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	21,894	(208)	21,686
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	9,964	(132)	9,832
							To adjust the workers' compensation expense to agree with the provider's workers' compensation insurance policies, and to eliminate prior year worker's compensation expense. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$718,188	(\$10,174)	\$708,014
							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			

Provider Name							Fiscal Period		Provider NPI		Adjustments
FIRESIDE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1679558175		5
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 PATIENT DAYS</u>											
3	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Payment Period: January 1, 2011 through September 30, 2012 Service Period: January 1, 2011 through December 31, 2011 Report Date: October 2, 2012 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	11,729	(584)	11,145	
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	584	584	

Provider Name							Fiscal Period			Provider NPI		Adjustments
FIRESIDE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1679558175		5
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 OTHER MATTERS</u>												
5	Not Reported			1	14	N/A	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	\$5,975	\$5,975