

**REPORT
ON THE
RATE SETTING AUDIT**

**LA JOLLA NURSING AND REHABILITATION CENTER
LA JOLLA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1457486078**

**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: Felipe Avila
Auditor: Ron Leiss**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 9, 2013

Carol Sparks
Director of Reimbursement
Covenant Care, Inc.
27071 Aliso Creek Road, Suite 100
Aliso Viejo, CA 92656

LA JOLLA NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1457486078
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 \$2,714, which resulted from Medi-Cal overpayments

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

Carol Sparks
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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 Varho)

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

LA JOLLA NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1457486078

OSHPD Facility No.:

206370779

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	\$ 4,936,062	\$ 112.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 966,140	\$ 21.93
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,053,011	\$ 23.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 903,674	\$ 20.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 58,537	\$ 1.33
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,895	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 87,000	\$ 1.97
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 448,198	\$ 10.17
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,202,235	\$ 27.29
11	Cost of Routine Service/Audited Total Costs	\$ 9,743,897.00	\$ 9,683,751	\$ 219.79
12	Total Patient Days (Adj)	44,060	44,060	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 221.15	\$ 219.79	
14	Overpayments (Adj 7)	\$ 0	\$ (2,714)	
15	Medi-Cal Days (Adj 6)	23,388	23,281	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:

LA JOLLA NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1457486078

OSHPD Facility No.:

206370779

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:
LA JOLLA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1457486078

OSHPD Facility No.:
206370779

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	\$ 277,521	\$ 277,521		
160	Activities	129,141		\$ 129,141	
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	4,529,400	277,521	129,141	4,936,062 *
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	\$ 4,936,062	\$ 277,521	\$ 129,141	\$ 4,936,062

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LA JOLLA NURSING AND REHABILITATION CENTER

Provider NPI:
1457486078

OSHPD Facility Number:
206370779

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	\$ 142,376	\$ 142,376										
010	Housekeeping	157,721	376	\$ 158,097									
060	Laundry and Linen	38,511	2,272	2,530	\$ 43,313								
065	Dietary	443,968	19,382	21,579	0	\$ 484,929							
155	Social Services	N/A	1,700	1,892	0	0	\$ 3,592						
160	Activities	N/A	1,700	1,892	0	0	0	\$ 3,592					
165	Administration	N/A	3,825	4,258	0	0	0	0		\$ 8,083	\$ 8,083		
166	Medical Records	112,819	537	598	0	0	0	0		113,953		\$ 113,953	
170	Inservice Education - Nursing	112,715	1,199	1,335	0	0	0	0	\$ 115,249				
ANCILLARY SERVICES													
075	Patient Supplies		1,118	1,245	0	0	0	0	0	2,363	76	1,074	\$ 3,514
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,196	2,445	0	0	0	0	0	4,642	561	7,906	13,109
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		335	374	0	0	0	0	0	709	495	6,981	8,185
083	Speech Pathology		335	374	0	0	0	0	0	709	78	1,104	1,892
085	Pharmacy		443	493	0	0	0	0	0	936	635	8,952	10,523
090	Laboratory		0	0	0	0	0	0	0	0	80	1,127	1,207
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		224	249	0	0	0	0	0	473	107	1,506	2,086
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		106,090	118,116	43,313	484,929	3,592	3,592	115,248	874,881	6,044	85,214	966,140
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		644	717	0	0	0	0	0	1,361	6	88	1,456
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,008,110	\$ 142,376	\$ 158,097	\$ 43,313	\$ 484,929	\$ 3,592	\$ 3,592	\$ 115,248	\$ 886,074	\$ 8,083	\$ 113,953	\$ 1,008,110

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LA JOLLA NURSING AND REHABILITATION CENTER

Provider NPI:
1457486078

OSHPD Facility Number:
206370779

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	\$ 200,968	\$ 200,968										
010	Housekeeping	59,719	530	\$ 60,249									
060	Laundry and Linen	48,530	3,208	964	\$ 52,702								
065	Dietary	336,296	27,359	8,224	0	\$ 371,878							
155	Social Services	8,246	2,399	721	0	0	\$ 11,367						
160	Activities	28,714	2,399	721	0	0	0	\$ 31,835					
165	Administration	N/A	5,398	1,623	0	0	0	0		\$ 7,021	\$ 7,021		
166	Medical Records	64,110	758	228	0	0	0	0		65,095		\$ 65,095	
170	Inservice Education - Nursing	0	1,692	509	0	0	0	0	\$ 2,201				
ANCILLARY SERVICES													
075	Patient Supplies	85,346	1,578	474	0	0	0	0	0	87,399	66	614	\$ 88,079
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	694,721	3,100	932	0	0	0	0	0	698,753	487	4,516	703,757
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	631,118	474	142	0	0	0	0	0	631,734	430	3,988	636,152
083	Speech Pathology	96,724	474	142	0	0	0	0	0	97,340	68	631	98,039
085	Pharmacy	809,163	625	188	0	0	0	0	0	809,976	552	5,114	815,641
090	Laboratory	102,466	0	0	0	0	0	0	0	102,466	69	644	103,179
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	134,504	316	95	0	0	0	0	0	134,915	93	860	135,868
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	334,339	149,749	45,013	52,702	371,878	11,367	31,835	2,201	999,082	5,250	48,678	1,053,011 *
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	908	909	273	0	0	0	0	0	2,091	5	50	2,146
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,635,872	\$ 200,968	\$ 60,249	\$ 52,702	\$ 371,878	\$ 11,367	\$ 31,835	\$ 2,201	\$ 3,563,755	\$ 7,021	\$ 65,095	\$ 3,635,872

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

LA JOLLA NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1457486078

OSHPD Facility Number:

206370779

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)	\$ 946,298	94%							
	Property Tax (line 40)	61,298	6%	\$ 1,007,596						
005	Plant Operations and Maintenance			41,900	\$ 41,900					
010	Housekeeping			2,549	111	\$ 2,659				
060	Laundry and Linen			15,413	669	43	\$ 16,124			
065	Dietary			131,464	5,704	363	0	\$ 137,531		
155	Social Services			11,529	500	32	0	0	\$ 12,061	
160	Activities			11,529	500	32	0	0	0	\$ 12,061
165	Administration			25,941	1,126	72	0	0	0	0
166	Medical Records			3,641	158	10	0	0	0	0
170	Inservice Education - Nursing			8,131	353	22	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			7,585	329	21	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,897	646	41	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,276	99	6	0	0	0	0
083	Speech Pathology			2,276	99	6	0	0	0	0
085	Pharmacy			3,004	130	8	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			1,517	66	4	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			719,577	31,221	1,987	16,124	137,531	12,061	12,061
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			4,369	190	12	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,007,596	100%	\$ 1,007,596	\$ 41,900	\$ 2,659	\$ 16,124	\$ 137,531	\$ 12,061	\$ 12,061

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LA JOLLA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1457486078

OSHPD Facility Number:
206370779

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)	\$ 946,298	94%							
	Property Tax (line 40)	61,298	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 27,138	\$ 27,138				
166	Medical Records				3,809		\$ 3,809			
170	Inservice Education - Nursing			\$ 8,506						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,935	256	36	\$ 8,227	\$ 7,726	\$ 500
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	15,584	1,883	264	17,732	16,653	1,079
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,381	1,663	233	4,276	4,016	260
083	Speech Pathology			0	2,381	263	37	2,680	2,517	163
085	Pharmacy			0	3,142	2,132	299	5,573	5,234	339
090	Laboratory			0	0	268	38	306	287	19
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,587	359	50	1,996	1,875	121
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			8,506	939,069	20,294	2,848	962,211	903,674	58,537
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	4,571	21	3	4,595	4,315	280
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,007,596	100%	\$ 8,506	\$ 976,649	\$ 27,138	\$ 3,809	\$ 1,007,596	\$ 946,298	\$ 61,298

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LA JOLLA NURSING AND REHABILITATION CENTER

Provider NPI:
1457486078

OSHPD Facility Number:
206370779

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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 26,274												
055	Interest - Other	61,947												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,519,478												
	Total Costs Allocable as Administration	1,607,699	68%											
167	CDPH Licensing Fees	38,640	2%											
168	Professional Liability Insurance	116,341	5%											
169	Quality Assurance Fees	599,356	25%											
174	Caregiver Training	0	0%											
	Total	2,362,036	100%						\$ 2,362,036					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,363	\$ 87,399	\$ 7,935	\$ 97,697	22,269	\$ 15,157	\$ 364	\$ 1,097	\$ 5,651	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,642	698,753	15,584	718,979	163,884	111,546	2,681	8,072	41,585	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	709	631,734	2,381	634,823	144,702	98,490	2,367	7,127	36,717	0
083	Speech Pathology			0	709	97,340	2,381	100,429	22,892	15,581	374	1,128	5,809	0
085	Pharmacy			0	936	809,976	3,142	814,054	185,555	126,297	3,035	9,139	47,084	0
090	Laboratory			0	0	102,466	0	102,466	23,356	15,897	382	1,150	5,927	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	473	134,915	1,587	136,974	31,222	21,251	511	1,538	7,922	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			4,936,062	874,881	999,082	939,069	7,749,094	1,766,327	1,202,235	28,895	87,000	448,198	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	1,361	2,091	4,571	8,022	1,829	1,245	30	90	464	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,362,036		\$ 4,936,062	\$ 886,074	\$ 3,563,755	\$ 976,649	\$ 10,362,541	\$ 2,362,036					
	Total Administrative Costs							\$ 2,362,036		\$ 1,607,699	\$ 38,640	\$ 116,341	\$ 599,356	\$ -
	Unit Cost Multiplier							0.22793986						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 122,036	\$ 72,117	\$ 30,947	\$ 225,099							
	TOTAL FACILITY COSTS							\$ 12,949,676						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LA JOLLA NURSING AND REHABILITATION CENTER

Provider NPI:
1457486078

OSHPD Facility Number:
206370779

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	1,381									
010	Housekeeping	84	84								
060	Laundry and Linen	508	508	508							
065	Dietary	4,333	4,333	4,333							
155	Social Services	380	380	380							
160	Activities	380	380	380							
165	Administration	855	855	855							
166	Medical Records	120	120	120							
170	Inservice Education - Nursing	268	268	268							
	ANCILLARY SERVICES										
075	Patient Supplies	250	250	250						97,697	97,697
077	Specialized Support Surfaces									0	0
080	Physical Therapy	491	491	491						718,979	718,979
081	Respiratory Therapy									0	0
082	Occupational Therapy	75	75	75						634,823	634,823
083	Speech Pathology	75	75	75						100,429	100,429
085	Pharmacy	99	99	99						814,054	814,054
090	Laboratory									102,466	102,466
095	Home Health Services									0	0
100	Other Ancillary Services	50	50	50						136,974	136,974
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	23,717	23,717	23,717	88,120	131,511	4,863,739	4,863,739	4,863,739	7,749,094	7,749,094
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	144	144	144						8,022	8,022
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,210	31,829	31,745	88,120	131,511	4,863,739	4,863,739	4,863,739	10,362,541	10,362,541
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 277,521	\$ 129,141			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.057059188	0.026551795			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 142,376	\$ 158,097	\$ 43,313	\$ 484,929	\$ 3,592	\$ 3,592	\$ 115,249	\$ 8,083	\$ 113,953
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.47315341	4.98020932	0.49152642	3.68736775	0.00073858	0.00073858	0.02369545	0.00077999	0.01099667
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 200,968	\$ 60,249	\$ 52,702	\$ 371,878	\$ 11,367	\$ 31,835	\$ 2,201	\$ 7,021	\$ 65,095
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.31399039	1.89791700	0.59806683	2.82773452	0.00233699	0.00654528	0.00045249	0.00067755	0.00628180
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,007,596	\$ 41,900	\$ 2,659	\$ 16,124	\$ 137,531	\$ 12,061	\$ 12,061	\$ 8,506	\$ 27,138	\$ 3,809
	UNIT COST MULTIPLIER (CAPITAL COSTS)	30.34013851	1.31640112	0.08376593	0.18297861	1.04577369	0.00247984	0.00247984	0.00174894	0.00261885	0.00036756

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

LA JOLLA NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1457486078

OSHPD Facility Number:

206370779

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	\$ 111,186	\$ 0	\$ 111,186	(Sch 3)
005	.20-.39	Fringe Benefits	6200	31,190	0	31,190	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	200,968	0	200,968	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 343,344	\$ 0	\$ 343,344	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 119,903	\$ 0	\$ 119,903	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,818	0	37,818	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	59,719	0	59,719	(Sch 4)
010		Housekeeping - Total	6300	\$ 217,440	\$ 0	\$ 217,440	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	101,979	0	101,979	(Sch 5)
025		Depreciation: Equipment	7140	75,554	0	75,554	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	768,765	0	768,765	(Sch 5)
040		Property Taxes	7300	71,234	(9,936)	61,298	(Sch 5)
045		Property Insurance	7400	26,274	0	26,274	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 61,947	\$ 0	\$ 61,947	(Sch 6)
057		Subtotal 005 - 055		\$ 1,666,537	\$ (9,936)	\$ 1,656,601	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 30,905	\$ 0	\$ 30,905	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,606	0	7,606	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	48,530	0	48,530	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,041	\$ 0	\$ 87,041	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 348,971	\$ 0	\$ 348,971	(Sch 3)
065	.20-.39	Fringe Benefits	6500	94,997	0	94,997	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	336,296	0	336,296	(Sch 4)
065		Dietary - Total	6500	\$ 780,264	\$ 0	\$ 780,264	
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	76,682	8,664	85,346	(Sch 4)
075		Patient Supplies - Total	8100	\$ 76,682	\$ 8,664	\$ 85,346	
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:
LA JOLLA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1457486078

OSHPD Facility Number:
206370779

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	694,721	0	694,721	(Sch 4)
080		Physical Therapy - Total	8200	\$ 694,721	\$ 0	\$ 694,721	
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	631,118	0	631,118	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 631,118	\$ 0	\$ 631,118	
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	96,724	0	96,724	(Sch 4)
083		Speech Pathology - Total	8280	\$ 96,724	\$ 0	\$ 96,724	
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	809,163	0	809,163	(Sch 4)
085		Pharmacy - Total	8300	\$ 809,163	\$ 0	\$ 809,163	
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	102,466	0	102,466	(Sch 4)
090		Laboratory - Total	8400	\$ 102,466	\$ 0	\$ 102,466	
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	118,186	16,318	134,504	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 118,186	\$ 16,318	\$ 134,504	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

LA JOLLA NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1457486078

OSHPD Facility Number:

206370779

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		\$ 2,529,060	\$ 24,982	\$ 2,554,042	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,574,769	\$ (4,677)	\$ 3,570,092	(Sch 2)
105	.20-.39	Fringe Benefits	6110	958,964	(894)	958,070	(Sch 2)
105	.49	Agency Staff	6110	1,238	0	1,238	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	360,215	(25,876)	334,339	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,895,186	\$ (31,447)	\$ 4,863,739	
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:
LA JOLLA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1457486078

OSHPD Facility Number:
206370779

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	908	0	908 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 908	\$ 0	\$ 908
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		\$ 4,896,094	\$ (31,447)	\$ 4,864,647
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 224,176	\$ 0	\$ 224,176 (Sch 2)
155	.20-.39	Fringe Benefits	6600	53,345	0	53,345 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,246	0	8,246 (Sch 4)
155		Social Services - Total	6600	\$ 285,767	\$ 0	\$ 285,767

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LA JOLLA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1457486078

OSHPD Facility Number:
206370779

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	\$ 107,578	\$ 0	\$ 107,578	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,563	0	21,563	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	28,714	0	28,714	(Sch 4)
160		Activities - Total	6700	\$ 157,855	\$ 0	\$ 157,855	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 524,253	\$ 0	\$ 524,253	(Sch 6)
165	.20-.39	Fringe Benefits	6900	160,980	0	160,980	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	827,780	6,465	834,245	(Sch 6)
165		Administration - Total	6900	\$ 1,513,013	\$ 6,465	\$ 1,519,478	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 91,710	\$ 0	\$ 91,710	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,109	0	21,109	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	64,110	0	64,110	(Sch 4)
166		Medical Records - Total	6900	\$ 176,929	\$ 0	\$ 176,929	
167		CDPH Licensing Fees	6900	\$ 38,640	\$ 0	\$ 38,640	(Sch 6)
168		Professional Liability Insurance	6900	\$ 116,341	\$ 0	\$ 116,341	(Sch 6)
169		Quality Assurance Fees	6900	\$ 599,356	\$ 0	\$ 599,356	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 89,702	\$ 0	\$ 89,702	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,013	0	23,013	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 112,715	\$ 0	\$ 112,715	
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		\$ 3,000,616	\$ 6,465	\$ 3,007,081	
200		Total		\$ 12,959,612	\$ (9,936)	\$ 12,949,676	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 359,351	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
LA JOLLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1457486078		7
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 for informational purposes only. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$359,351	\$359,351

Provider Name							Fiscal Period	Provider NPI		Adjustments	
LA JOLLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1457486078		7	
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					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$118,186	\$16,318	\$134,504	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	360,215	(16,318)	343,897 *	
							To reclassify X-ray and laboratory expense that is not part of the skilled nursing rate to an ancillary cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304				
							CCR, Title 22, Section 51511				
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$76,682	\$8,664	\$85,346	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 343,897	(8,664)	335,233 *	
							To reclassify oxygen expense to the appropriate cost center.				
							42 CFR 413.24 / CMS Pub. 15-1, Sections 2202.8 and 2203.2				
							CCR, Title 22, Section 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
LA JOLLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1457486078		7	
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>											
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,574,769	(\$4,677)	\$3,570,092	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	958,964	(894)	958,070	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 335,233	(894)	334,339	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	827,780	6,465	834,245	
							To adjust reported home office costs to agree with the Covenant Care, LLC Home Office Cost Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304				
5	10.5	040	4	8A-1	040	4	Property Taxes	\$71,234	(\$9,936)	\$61,298	
							To adjust property tax expense to agree with the provider's actual expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LA JOLLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1457486078		7
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					
ADJUSTMENT TO REPORTED PATIENT DAYS											
6	4.1	5	2	1	15	N/A	Medi-Cal Days	23,388	(107)	23,281	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 15, 2012 Report Date: October 16, 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				

Provider Name							Fiscal Period			Provider NPI		Adjustments
LA JOLLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1457486078		7
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>												
7	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$2,714	\$2,714