

**REPORT
ON THE
RATE SETTING AUDIT**

**POINT LOMA CONVALESCENT HOSPITAL
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1538174990**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Ngocle Truong**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Guy Reggev, Administrator
Point Loma Convalescent Hospital
3202 Duke Street
San Diego, CA 92110

POINT LOMA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI): 1538174990
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 \$84,711, 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.

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 Rates 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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Guy Reggev
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Certified

cc: Cathy Storr, Consultant
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

POINT LOMA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1538174990

OSHPD Facility No.:

206370763

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	\$ 4,230,960	\$ 90.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 795,045	\$ 16.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,426,202	\$ 30.47
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,207,652	\$ 25.80
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 69,114	\$ 1.48
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,137	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 87,515	\$ 1.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 475,853	\$ 10.17
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,503,979	\$ 32.13
11	Cost of Routine Service/Audited Total Costs	\$ 9,837,976.00	\$ 9,821,456	\$ 209.82
12	Total Patient Days (Adj)	46,809	46,809	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 210.17	\$ 209.82	
14	Overpayments (Adj 16)	\$ 0	\$ 84,711	
15	Medi-Cal Days (Adj 15)	23,794	23,359	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility No.:
206370763

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:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility No.:
206370763

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	\$ 112,671	\$ 112,671		
160	Activities	137,173		\$ 137,173	
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	771,539	0	0	771,539
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	731,504	0	0	731,504
083	Speech Pathology	168,861	0	0	168,861
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	3,981,116	112,671	137,173	4,230,960 *
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	\$ 5,902,864	\$ 112,671	\$ 137,173	\$ 5,902,864

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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	\$ 91,041	\$ 91,041										
010	Housekeeping	144,528	267	\$ 144,795									
060	Laundry and Linen	108,979	5,802	9,254	\$ 124,035								
065	Dietary	316,397	5,496	8,766	0	\$ 330,659							
155	Social Services	N/A	484	772	0	0	\$ 1,256						
160	Activities	N/A	1,886	3,009	0	0	0	\$ 4,895					
165	Administration	N/A	6,740	10,751	0	0	0	0		\$ 17,491	\$ 17,491		
166	Medical Records	109,887	889	1,418	0	0	0	0		112,193		\$ 112,193	
170	Inservice Education - Nursing	63,830	0	0	0	0	0	0	\$ 63,830				
ANCILLARY SERVICES													
075	Patient Supplies		1,570	2,505	0	0	0	0	0	4,075	253	1,626	\$ 5,954
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	112	717	829
080	Physical Therapy		711	1,134	0	0	0	0	0	1,845	1,383	8,871	12,099
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,278	8,200	9,478
083	Speech Pathology		0	0	0	0	0	0	0	0	295	1,891	2,186
085	Pharmacy		0	0	0	0	0	0	0	0	946	6,065	7,010
090	Laboratory		0	0	0	0	0	0	0	0	68	433	501
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	63	404	467
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		66,841	106,619	124,035	330,659	1,256	4,895	63,830	698,135	13,070	83,839	795,045
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		356	567	0	0	0	0	0	923	23	147	1,092
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 834,662	\$ 91,041	\$ 144,795	\$ 124,035	\$ 330,659	\$ 1,256	\$ 4,895	\$ 63,830	\$ 704,978	\$ 17,491	\$ 112,193	\$ 834,662

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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	\$ 525,115	\$ 525,115										
010	Housekeeping	30,452	1,538	\$ 31,990									
060	Laundry and Linen	26,391	33,464	2,045	\$ 61,900								
065	Dietary	333,700	31,698	1,937	0	\$ 367,335							
155	Social Services	1,628	2,791	171	0	0	\$ 4,590						
160	Activities	8,268	10,879	665	0	0	0	\$ 19,812					
165	Administration	N/A	38,875	2,375	0	0	0	0		\$ 41,250	\$ 41,250		
166	Medical Records	35,735	5,126	313	0	0	0	0		41,175		\$ 41,175	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	108,228	9,057	553	0	0	0	0	0	117,838	598	597	\$ 119,032
077	Specialized Support Surfaces	64,024	0	0	0	0	0	0	0	64,024	264	263	64,551
080	Physical Therapy	3,824	4,101	251	0	0	0	0	0	8,176	3,262	3,256	14,693
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	656	0	0	0	0	0	0	0	656	3,015	3,009	6,680
083	Speech Pathology	0	0	0	0	0	0	0	0	0	695	694	1,389
085	Pharmacy	541,534	0	0	0	0	0	0	0	541,534	2,230	2,226	545,990
090	Laboratory	38,704	0	0	0	0	0	0	0	38,704	159	159	39,022
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	36,072	0	0	0	0	0	0	0	36,072	149	148	36,369
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	501,881	385,534	23,556	61,900	367,335	4,590	19,812	0	1,364,607	30,825	30,769	1,426,202
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	4,761	2,051	125	0	0	0	0	0	6,937	54	54	7,045
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,260,973	\$ 525,115	\$ 31,990	\$ 61,900	\$ 367,335	\$ 4,590	\$ 19,812	\$ -	\$ 2,178,548	\$ 41,250	\$ 41,175	\$ 2,260,973

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,271,596	95%							
	Property Tax (line 40)	72,773	5%	\$ 1,344,369						
005	Plant Operations and Maintenance			40,314	\$ 40,314					
010	Housekeeping			3,819	118	\$ 3,937				
060	Laundry and Linen			83,104	2,569	252	\$ 85,924			
065	Dietary			78,719	2,434	238	0	\$ 81,390		
155	Social Services			6,931	214	21	0	0	\$ 7,166	
160	Activities			27,018	835	82	0	0	0	\$ 27,935
165	Administration			96,542	2,985	292	0	0	0	0
166	Medical Records			12,731	394	39	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			22,491	695	68	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,185	315	31	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	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			957,424	29,598	2,899	85,924	81,390	7,166	27,935
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			5,092	157	15	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,344,369	100%	\$ 1,344,369	\$ 40,314	\$ 3,937	\$ 85,924	\$ 81,390	\$ 7,166	\$ 27,935

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,271,596	95%							
	Property Tax (line 40)	72,773	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 99,819	\$ 99,819				
166	Medical Records				13,163		\$ 13,163			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	23,254	1,446	191	\$ 24,892	\$ 23,544	\$ 1,347
077	Specialized Support Surfaces			0	0	638	84	722	683	39
080	Physical Therapy			0	10,530	7,892	1,041	19,464	18,410	1,054
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	7,295	962	8,257	7,810	447
083	Speech Pathology			0	0	1,683	222	1,904	1,801	103
085	Pharmacy			0	0	5,396	712	6,107	5,777	331
090	Laboratory			0	0	386	51	437	413	24
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	359	47	407	385	22
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	1,192,338	74,592	9,836	1,276,766	1,207,652	69,114 *
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	5,265	131	17	5,413	5,120	293
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,344,369	100%	\$ -	\$ 1,231,388	\$ 99,819	\$ 13,163	\$ 1,344,369	\$ 1,271,596	\$ 72,773

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,551												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,004,065												
	Total Costs Allocable as Administration	2,012,616	72%											
167	CDPH Licensing Fees	33,638	1%											
168	Professional Liability Insurance	117,112	4%											
169	Quality Assurance Fees	636,784	23%											
174	Caregiver Training	0	0%											
	Total	2,800,150	100%						\$ 2,800,150					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,075	\$ 117,838	\$ 23,254	\$ 145,167	40,577	\$ 29,165	\$ 487	\$ 1,697	\$ 9,228	\$ -
077	Specialized Support Surfaces			0	0	64,024	0	64,024	17,896	12,863	215	748	4,070	0
080	Physical Therapy			771,539	1,845	8,176	10,530	792,090	221,404	159,134	2,660	9,260	50,350	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			731,504	0	656	0	732,160	204,652	147,094	2,458	8,559	46,540	0
083	Speech Pathology			168,861	0	0	0	168,861	47,200	33,925	567	1,974	10,734	0
085	Pharmacy			0	0	541,534	0	541,534	151,369	108,797	1,818	6,331	34,423	0
090	Laboratory			0	0	38,704	0	38,704	10,818	7,776	130	452	2,460	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	36,072	0	36,072	10,083	7,247	121	422	2,293	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			4,230,960	698,135	1,364,607	1,192,338	7,486,040	2,092,484	1,503,979	25,137	87,515	475,853	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	923	6,937	5,265	13,125	3,669	2,637	44	153	834	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,800,150		\$ 5,902,864	\$ 704,978	\$ 2,178,548	\$ 1,231,388	\$ 10,017,777	\$ 2,800,150					
	Total Administrative Costs							\$ 2,800,150		\$ 2,012,616	\$ 33,638	\$ 117,112	\$ 636,784	\$ -
	Unit Cost Multiplier							0.27951810						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 129,684	\$ 82,425	\$ 112,981	\$ 325,091							
	TOTAL FACILITY COSTS							\$ 13,143,018						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	570									
010	Housekeeping	54	54								
060	Laundry and Linen	1,175	1,175	1,175							
065	Dietary	1,113	1,113	1,113							
155	Social Services	98	98	98							
160	Activities	382	382	382							
165	Administration	1,365	1,365	1,365							
166	Medical Records	180	180	180							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	318	318	318						145,167	145,167
077	Specialized Support Surfaces									64,024	64,024
080	Physical Therapy	144	144	144						792,090	792,090
081	Respiratory Therapy									0	0
082	Occupational Therapy									732,160	732,160
083	Speech Pathology									168,861	168,861
085	Pharmacy									541,534	541,534
090	Laboratory									38,704	38,704
095	Home Health Services									0	0
100	Other Ancillary Services									36,072	36,072
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,537	13,537	13,537	462,040	138,612	4,482,997	4,482,997	4,482,997	7,486,040	7,486,040
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	72	72	72						13,125	13,125
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,008	18,438	18,384	462,040	138,612	4,482,997	4,482,997	4,482,997	10,017,777	10,017,777
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 112,671	\$ 137,173			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025132964	0.030598504			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 91,041	\$ 144,795	\$ 124,035	\$ 330,659	\$ 1,256	\$ 4,895	\$ 63,830	\$ 17,491	\$ 112,193
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.93768305	7.87612244	0.26845126	2.38549884	0.00028012	0.00109188	0.01423824	0.00174598	0.01119944
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 525,115	\$ 31,990	\$ 61,900	\$ 367,335	\$ 4,590	\$ 19,812	\$ -	\$ 41,250	\$ 41,175
	UNIT COST MULTIPLIER (INDIRECT OTHER)		28.48004122	1.74009586	0.13397035	2.65009532	0.00102377	0.00441939	0.00000000	0.00411773	0.00411016
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,344,369	\$ 40,314	\$ 3,937	\$ 85,924	\$ 81,390	\$ 7,166	\$ 27,935	\$ -	\$ 99,819	\$ 13,163
	UNIT COST MULTIPLIER (CAPITAL COSTS)	70.72648359	2.18646793	0.21416990	0.18596738	0.58718211	0.00159859	0.00623122	0.00000000	0.00996414	0.00131395

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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	\$ 71,419	\$ 0	\$ 71,419	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,622	0	19,622	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	525,115	0	525,115	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 616,156	\$ 0	\$ 616,156	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	175,534	(31,006)	144,528	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	148	30,304	30,452	(Sch 4)
010		Housekeeping - Total	6300	\$ 175,682	\$ (702)	\$ 174,980	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	58,982	0	58,982	(Sch 5)
025		Depreciation: Equipment	7140	57,520	0	57,520	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	44,983	0	44,983	(Sch 5)
035		Leases and Rentals	7200	1,057,370	52,741	1,110,111	(Sch 5)
040		Property Taxes	7300	49,930	22,843	72,773	(Sch 5)
045		Property Insurance	7400		8,551	8,551	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,060,623	\$ 83,433	\$ 2,144,056	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	117,084	(8,105)	108,979	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,499	6,892	26,391	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 136,583	\$ (1,213)	\$ 135,370	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 252,857	\$ 0	\$ 252,857	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,540	0	63,540	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	337,441	(3,741)	333,700	(Sch 4)
065		Dietary - Total	6500	\$ 653,838	\$ (3,741)	\$ 650,097	
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	108,228	0	108,228	(Sch 4)
075		Patient Supplies - Total	8100	\$ 108,228	\$ 0	\$ 108,228	
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	64,024	0	64,024	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 64,024	\$ 0	\$ 64,024	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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	771,539	0	771,539	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,824	0	3,824	(Sch 4)
080		Physical Therapy - Total	8200	\$ 775,363	\$ 0	\$ 775,363	
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	731,504	0	731,504	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	656	0	656	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 732,160	\$ 0	\$ 732,160	
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	168,861	0	168,861	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 168,861	\$ 0	\$ 168,861	
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	541,534	0	541,534	(Sch 4)
085		Pharmacy - Total	8300	\$ 541,534	\$ 0	\$ 541,534	
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	38,704	0	38,704	(Sch 4)
090		Laboratory - Total	8400	\$ 38,704	\$ 0	\$ 38,704	
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	36,072	0	36,072	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 36,072	\$ 0	\$ 36,072	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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		\$ 2,464,946	\$ 0	\$ 2,464,946	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,278,591	\$ (23,727)	\$ 3,254,864	(Sch 2)
105	.20-.39	Fringe Benefits	6110	731,308	(5,056)	726,252	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	522,849	(20,968)	501,881	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,532,748	\$ (49,751)	\$ 4,482,997	
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:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	4,761	0	4,761
140		Beauty and Barber - Total	8900	\$ 4,761	\$ 0	\$ 4,761
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,537,509	\$ (49,751)	\$ 4,487,758
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 90,860	\$ 0	\$ 90,860
155	.20-.39	Fringe Benefits	6600	21,811	0	21,811
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	1,628	0	1,628
155		Social Services - Total	6600	\$ 114,299	\$ 0	\$ 114,299

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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	\$ 108,648	\$ 0	\$ 108,648	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,525	0	28,525	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,268	0	8,268	(Sch 4)
160		Activities - Total	6700	\$ 145,441	\$ 0	\$ 145,441	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 803,319	\$ 23,727	\$ 827,046	(Sch 6)
165	.20-.39	Fringe Benefits	6900	219,615	(33,680)	185,935	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	961,671	29,413	991,084	(Sch 6)
165		Administration - Total	6900	\$ 1,984,605	\$ 19,460	\$ 2,004,065	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 90,932	\$ 0	\$ 90,932	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,955	0	18,955	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	35,735	0	35,735	(Sch 4)
166		Medical Records - Total	6900	\$ 145,622	\$ 0	\$ 145,622	
167		CDPH Licensing Fees	6900	\$ 33,638	\$ 0	\$ 33,638	(Sch 6)
168		Professional Liability Insurance	6900	\$ 145,844	\$ (28,732)	\$ 117,112	(Sch 6)
169		Quality Assurance Fees	6900	\$ 636,784	\$ 0	\$ 636,784	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,777	\$ 0	\$ 51,777	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,053	0	12,053	(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	\$ 63,830	\$ 0	\$ 63,830	
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		\$ 3,270,063	\$ (9,272)	\$ 3,260,791	
200		Total		\$ 13,123,562	\$ 19,456	\$ 13,143,018	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 149,673	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(31,006)				(30,304)			
010	4	Housekeeping - Other - Nonlabor	30,304				30,304			
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	52,741	52,741						
040	4	Property Taxes	22,843		(8,551)					
045	4	Property Insurance	8,551		8,551					
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	(8,105)					(7,576)		
060	4	Laundry and Linen - Other - Nonlabor	6,892	(684)				7,576		
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(3,741)	(3,741)						
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

Provider NPI:
1538174990

OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(702)	(529)	(707)	(10,000)	31,394	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
POINT LOMA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1538174990		16
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						
MEMORANDUM ADJUSTMENT												
1	Not Reported			8	210	N/A	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	\$149,673	\$149,673		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
POINT LOMA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538174990		16	
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	035	4	8A-1	035	4	Leases and Rentals	\$1,057,370	\$52,741	\$1,110,111	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	19,499	(684)	18,815 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	337,441	(3,741)	333,700	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	522,849	(6,043)	516,806 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	961,671	(42,273)	919,398 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	040	4	8A-1	040	4	Property Taxes	\$49,930	(\$8,551)	\$41,379 *	
	10.5	045	4	8A-1	045	4	Property Insurance	0	8,551	8,551	
							To reclassify property insurance expense to the Property Insurance cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52501				
4	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	\$219,615	(\$38,736)	\$180,879 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 919,398	38,736	958,134 *	
							To reclassify other benefit expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,278,591	(\$23,727)	\$3,254,864	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	731,308	(5,056)	726,252	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	803,319	23,727	827,046	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 180,879	5,056	185,935	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
POINT LOMA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538174990		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$175,534	(\$30,304)	\$145,230 *	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	148	30,304	30,452	
							To reclassify the nonlabor portion of agency costs (housekeeping) to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
7	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$117,084	(\$7,576)	\$109,508 *	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	* 18,815	7,576	26,391	
							To reclassify the nonlabor portion of agency costs (laundry) to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
8	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$145,844	(\$28,025)	\$117,819 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 958,134	28,025	986,159 *	
							To reclassify taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$516,806	(\$14,925)	\$501,881	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 986,159	14,925	1,001,084 *	
							To reclassify pharmacy consultant expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
POINT LOMA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538174990		16	
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											
10	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff To adjust housekeeping expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$145,230	(\$702)	\$144,528
11	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff To adjust laundry and linen expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$109,508	(\$529)	\$108,979
12	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$117,819	(\$707)	\$117,112
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate related party management fees because no Home Office cost report was filed. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 1002.3, 1005, 1010, 2150, 2300 and 2304	*	\$1,001,084	(\$10,000)	\$991,084
14	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$41,379	\$31,394	\$72,773

*Balance carried forward from prior/to subsequent adjustments

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POINT LOMA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538174990		16
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 MEDI-CAL SETTLEMENT DATA										
15	4.1	5	2	1	15	Medi-Cal Days	23,794	(435)	23,359	
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 June 30, 2012 Report Date: August 2, 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
POINT LOMA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1538174990		16
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
16	Not Reported			1	14		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	\$84,711	\$84,711