

**REPORT  
ON THE  
RATE SETTING AUDIT**

**PACIFIC COAST MANOR  
CAPITOLA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1609874163**

**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: Favio Arrieta**



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

PACIFIC COAST MANOR  
NATIONAL PROVIDER IDENTIFIER (NPI) 1609874163  
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 Schedule

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

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

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

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
PACIFIC COAST MANOR

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

Provider NPI:  
1609874163

OSHPD Facility No.:  
206440764

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,675,182	\$ 109.64
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 815,555	\$ 24.33
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 624,178	\$ 18.62
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 694,318	\$ 20.71
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 61,925	\$ 1.85
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,864	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 67,185	\$ 2.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 361,140	\$ 10.77
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 950,888	\$ 28.37
11	Cost of Routine Service/Audited Total Costs	\$ 7,245,294	\$ 7,270,235	\$ 216.90
12	Total Patient Days (Adj )	33,519	33,519	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 216.15	\$ 216.90	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	17,485	130	
16	Medi-Cal Managed Care Days (Adj 8)		17,355	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
PACIFIC COAST MANOR

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

Provider NPI:  
1609874163

OSHPD Facility No.:  
206440764

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
PACIFIC COAST MANOR

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

**Provider NPI:**  
1609874163

**OSHPD Facility No.:**  
206440764

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 210,970	\$ 210,970		
160	Activities	143,207		\$ 143,207	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,321,005	210,970	143,207	3,675,182 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,675,182</b>	<b>\$ 210,970</b>	<b>\$ 143,207</b>	<b>\$ 3,675,182</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PACIFIC COAST MANOR

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 57,161	\$ 57,161										
010	Housekeeping	154,791	401	\$ 155,192									
060	Laundry and Linen	73,625	1,452	3,970	\$ 79,047								
065	Dietary	374,079	6,902	18,870	0	\$ 399,851							
155	Social Services	N/A	763	2,086	0	0	\$ 2,849						
160	Activities	N/A	148	404	0	0	0	\$ 551					
165	Administration	N/A	2,908	7,950	0	0	0	0		\$ 10,858	\$ 10,858		
166	Medical Records	67,240	359	981	0	0	0	0		68,579		\$ 68,579	
170	Inservice Education - Nursing	127,134	2,124	5,806	0	0	0	0	\$ 135,064				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		686	1,875	0	0	0	0	0	2,560	102	645	\$ 3,307
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,064	5,643	0	0	0	0	0	7,707	668	4,217	12,591
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,870	5,114	0	0	0	0	0	6,985	696	4,399	12,080
083	Speech Pathology		738	2,019	0	0	0	0	0	2,757	140	887	3,785
085	Pharmacy		443	1,211	0	0	0	0	0	1,654	520	3,287	5,462
090	Laboratory		0	0	0	0	0	0	0	0	59	375	434
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	31	194	225
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		36,199	98,975	79,047	399,851	2,849	551	135,064	752,537	8,613	54,405	815,555 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		105	288	0	0	0	0	0	394	27	170	591
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 854,030</b>	<b>\$ 57,161</b>	<b>\$ 155,192</b>	<b>\$ 79,047</b>	<b>\$ 399,851</b>	<b>\$ 2,849</b>	<b>\$ 551</b>	<b>\$ 135,064</b>	<b>\$ 774,593</b>	<b>\$ 10,858</b>	<b>\$ 68,579</b>	<b>\$ 854,030</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PACIFIC COAST MANOR

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 167,180	\$ 167,180										
010	Housekeeping	40,415	1,172	\$ 41,587									
060	Laundry and Linen	29,742	4,247	1,064	\$ 35,053								
065	Dietary	192,148	20,185	5,057	0	\$ 217,390							
155	Social Services	14,561	2,231	559	0	0	\$ 17,351						
160	Activities	24,089	432	108	0	0	0	\$ 24,629					
165	Administration	N/A	8,504	2,130	0	0	0	0		\$ 10,634	\$ 10,634		
166	Medical Records	36,192	1,049	263	0	0	0	0		37,504		\$ 37,504	
170	Inservice Education - Nursing	0	6,211	1,556	0	0	0	0	\$ 7,767				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	52,506	2,005	502	0	0	0	0	0	55,013	100	353	\$ 55,466
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	397,821	6,036	1,512	0	0	0	0	0	405,369	654	2,306	408,329
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	421,361	5,471	1,370	0	0	0	0	0	428,202	682	2,406	431,290
083	Speech Pathology	76,857	2,159	541	0	0	0	0	0	79,557	138	485	80,180
085	Pharmacy	336,311	1,296	325	0	0	0	0	0	337,931	510	1,798	340,239
090	Laboratory	39,502	0	0	0	0	0	0	0	39,502	58	205	39,765
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,445	0	0	0	0	0	0	0	20,445	30	106	20,581
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	151,403	105,873	26,523	35,053	217,390	17,351	24,629	7,767	585,989	8,436	29,752	624,178 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	15,582	308	77	0	0	0	0	0	15,968	26	93	16,087
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,016,115</b>	<b>\$ 167,180</b>	<b>\$ 41,587</b>	<b>\$ 35,053</b>	<b>\$ 217,390</b>	<b>\$ 17,351</b>	<b>\$ 24,629</b>	<b>\$ 7,767</b>	<b>\$ 1,967,977</b>	<b>\$ 10,634</b>	<b>\$ 37,504</b>	<b>\$ 2,016,115</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
PACIFIC COAST MANOR

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

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 785,389	92%							
	Property Tax (line 40)	70,048	8%	\$ 855,437						
005	Plant Operations and Maintenance			8,543	\$ 8,543					
010	Housekeeping			5,938	60	\$ 5,998				
060	Laundry and Linen			21,514	217	153	\$ 21,884			
065	Dietary			102,254	1,031	729	0	\$ 104,015		
155	Social Services			11,304	114	81	0	0	\$ 11,498	
160	Activities			2,188	22	16	0	0	0	\$ 2,225
165	Administration			43,079	435	307	0	0	0	0
166	Medical Records			5,313	54	38	0	0	0	0
170	Inservice Education - Nursing			31,463	317	224	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			10,158	102	72	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			30,577	308	218	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			27,712	280	198	0	0	0	0
083	Speech Pathology			10,939	110	78	0	0	0	0
085	Pharmacy			6,563	66	47	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			536,328	5,410	3,825	21,884	104,015	11,498	2,225
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,563	16	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 855,437	100%	\$ 855,437	\$ 8,543	\$ 5,998	\$ 21,884	\$ 104,015	\$ 11,498	\$ 2,225

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
PACIFIC COAST MANOR

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

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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 92% Of Total	Property Tax 8% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 785,389	92%							
	Property Tax (line 40)	70,048	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 43,821	\$ 43,821				
166	Medical Records				5,405		\$ 5,405			
170	Inservice Education - Nursing			\$ 32,005						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	10,333	412	51	\$ 10,795	\$ 9,911	\$ 884
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	31,104	2,694	332	34,131	31,336	2,795
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	28,190	2,811	347	31,347	28,780	2,567
083	Speech Pathology			0	11,127	567	70	11,764	10,801	963
085	Pharmacy			0	6,676	2,100	259	9,036	8,296	740
090	Laboratory			0	0	240	30	269	247	22
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	124	15	139	128	11
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			32,005	717,192	34,764	4,288	756,243	694,318	61,925
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,590	109	13	1,712	1,572	140
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 855,437	100%	\$ 32,005	\$ 806,211	\$ 43,821	\$ 5,405	\$ 855,437	\$ 785,389	\$ 70,048

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PACIFIC COAST MANOR

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 13,976												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,184,646												
	Total Costs Allocable as Administration	1,198,622	68%											
167	CDPH Licensing Fees	25,039	1%											
168	Professional Liability Insurance	84,689	5%											
169	Quality Assurance Fees	455,227	26%											
174	Caregiver Training	0	0%											
	Total	1,763,577	100%						\$ 1,763,577					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,560	\$ 55,013	\$ 10,333	\$ 67,906	16,578	\$ 11,267	\$ 235	\$ 796	\$ 4,279	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	7,707	405,369	31,104	444,180	108,437	73,700	1,540	5,207	27,991	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	6,985	428,202	28,190	463,376	113,123	76,885	1,606	5,432	29,200	0
083	Speech Pathology			0	2,757	79,557	11,127	93,442	22,812	15,504	324	1,095	5,888	0
085	Pharmacy			0	1,654	337,931	6,676	346,262	84,532	57,453	1,200	4,059	21,820	0
090	Laboratory			0	0	39,502	0	39,502	9,644	6,554	137	463	2,489	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,445	0	20,445	4,991	3,392	71	240	1,288	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,675,182	752,537	585,989	717,192	5,730,899	1,399,077	950,888	19,864	67,185	361,140	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	394	15,968	1,590	17,951	4,382	2,979	62	210	1,131	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,763,577		\$ 3,675,182	\$ 774,593	\$ 1,967,977	\$ 806,211	\$ 7,223,964	\$ 1,763,577					
	Total Administrative Costs							\$ 1,763,577		\$ 1,198,622	\$ 25,039	\$ 84,689	\$ 455,227	\$ -
	Unit Cost Multiplier							0.24412872						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 79,437	\$ 48,138	\$ 49,226	\$ 176,800							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,164,341						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
PACIFIC COAST MANOR

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	164									
010	Housekeeping	114	114								
060	Laundry and Linen	413	413	413							
065	Dietary	1,963	1,963	1,963							
155	Social Services	217	217	217							
160	Activities	42	42	42							
165	Administration	827	827	827							
166	Medical Records	102	102	102							
170	Inservice Education - Nursing	604	604	604							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	195	195	195						67,906	67,906
077	Specialized Support Surfaces									0	0
080	Physical Therapy	587	587	587						444,180	444,180
081	Respiratory Therapy									0	0
082	Occupational Therapy	532	532	532						463,376	463,376
083	Speech Pathology	210	210	210						93,442	93,442
085	Pharmacy	126	126	126						346,262	346,262
090	Laboratory									39,502	39,502
095	Home Health Services									0	0
100	Other Ancillary Services									20,445	20,445
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,296	10,296	10,296	67,038	99,879	3,472,408	3,472,408	3,472,408	5,730,899	5,730,899
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	30	30	30						17,951	17,951
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,422	16,258	16,144	67,038	99,879	3,472,408	3,472,408	3,472,408	7,223,964	7,223,964
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 210,970	\$ 143,207			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.060756109	0.041241409			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 57,161	\$ 155,192	\$ 79,047	\$ 399,851	\$ 2,849	\$ 551	\$ 135,064	\$ 10,858	\$ 68,579
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.51586911	9.61297133	1.17914036	4.00335320	0.00082046	0.00015880	0.03889630	0.00150299	0.00949329
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 167,180	\$ 41,587	\$ 35,053	\$ 217,390	\$ 17,351	\$ 24,629	\$ 7,767	\$ 10,634	\$ 37,504
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		10.28293763	2.57601926	0.52287880	2.17653493	0.00499693	0.00709279	0.00223672	0.00147210	0.00519156
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 855,437	\$ 8,543	\$ 5,998	\$ 21,884	\$ 104,015	\$ 11,498	\$ 2,225	\$ 32,005	\$ 43,821	\$ 5,405
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	52.09091463	0.52545885	0.37154773	0.32644189	1.04141300	0.00331136	0.00064091	0.00921686	0.00606606	0.00074817

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFIC COAST MANOR

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

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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	\$ 43,360	\$ 0	\$ 43,360	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,801	0	13,801	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	167,180	0	167,180	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 224,341	\$ 0	\$ 224,341	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 120,163	\$ 0	\$ 120,163	(Sch 3)
010	.20-.39	Fringe Benefits	6300	34,628	0	34,628	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,415	0	40,415	(Sch 4)
010		Housekeeping - Total	6300	\$ 195,206	\$ 0	\$ 195,206	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	46,719	0	46,719	(Sch 5)
025		Depreciation: Equipment	7140	22,592	0	22,592	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	678,539	0	678,539	(Sch 5)
040		Property Taxes	7300	70,048	0	70,048	(Sch 5)
045		Property Insurance	7400	13,976	0	13,976	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	37,539	37,539	(Sch 5)
055		Interest - Other	7600	\$ 37,539	\$ (37,539)	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,288,960	\$ 0	\$ 1,288,960	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,671	\$ 0	\$ 55,671	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,954	0	17,954	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,742	0	29,742	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 103,367	\$ 0	\$ 103,367	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 291,331	\$ 0	\$ 291,331	(Sch 3)
065	.20-.39	Fringe Benefits	6500	82,748	0	82,748	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	192,148	0	192,148	(Sch 4)
065		Dietary - Total	6500	\$ 566,227	\$ 0	\$ 566,227	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	51,523	983	52,506	(Sch 4)
075		Patient Supplies - Total	8100	\$ 51,523	\$ 983	\$ 52,506	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFIC COAST MANOR

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

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	397,821	0	397,821	(Sch 4)
080		Physical Therapy - Total	8200	\$ 397,821	\$ 0	\$ 397,821	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	421,361	0	421,361	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 421,361	\$ 0	\$ 421,361	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	76,857	0	76,857	(Sch 4)
083		Speech Pathology - Total	8280	\$ 76,857	\$ 0	\$ 76,857	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	336,311	0	336,311	(Sch 4)
085		Pharmacy - Total	8300	\$ 336,311	\$ 0	\$ 336,311	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	39,502	0	39,502	(Sch 4)
090		Laboratory - Total	8400	\$ 39,502	\$ 0	\$ 39,502	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	12,197	8,248	20,445	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,197	\$ 8,248	\$ 20,445	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFIC COAST MANOR

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

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,335,572	\$ 9,231	\$ 1,344,803	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,592,774	\$ (3,297)	\$ 2,589,477	(Sch 2)
105	.20-.39	Fringe Benefits	6110	732,159	(631)	731,528	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	161,264	(9,861)	151,403	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,486,197	\$ (13,789)	\$ 3,472,408	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFIC COAST MANOR

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

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	15,582	0	15,582 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 15,582	\$ 0	\$ 15,582
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,501,779	\$ (13,789)	\$ 3,487,990
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 171,178	\$ 0	\$ 171,178 (Sch 2)
155	.20-.39	Fringe Benefits	6600	39,792	0	39,792 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	14,561	0	14,561 (Sch 4)
155		Social Services - Total	6600	\$ 225,531	\$ 0	\$ 225,531

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PACIFIC COAST MANOR

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

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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	\$ 111,162	\$ 0	\$ 111,162	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,045	0	32,045	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	24,089	0	24,089	(Sch 4)
160		Activities - Total	6700	\$ 167,296	\$ 0	\$ 167,296	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 475,302	\$ 0	\$ 475,302	(Sch 6)
165	.20-.39	Fringe Benefits	6900	119,506	0	119,506	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	585,281	4,557	589,838	(Sch 6)
165		Administration - Total	6900	\$ 1,180,089	\$ 4,557	\$ 1,184,646	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 52,567	\$ 0	\$ 52,567	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,673	0	14,673	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	36,192	0	36,192	(Sch 4)
166		Medical Records - Total	6900	\$ 103,432	\$ 0	\$ 103,432	
167		CDPH Licensing Fees	6900	\$ 25,039	\$ 0	\$ 25,039	(Sch 6)
168		Professional Liability Insurance	6900	\$ 84,689	\$ 0	\$ 84,689	(Sch 6)
169		Quality Assurance Fees	6900	\$ 455,227	\$ 0	\$ 455,227	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 99,392	\$ 0	\$ 99,392	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,742	0	27,742	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 127,134	\$ 0	\$ 127,134	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,368,437	\$ 4,557	\$ 2,372,994	
200		<b>Total</b>		\$ 9,164,342	\$ (1)	\$ 9,164,341	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 270,680	
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\* For informational purposes only, this amount is included in various cost centers above.



Provider Name:  
PACIFIC COAST MANOR

Provider NPI:  
1609874163

OSHPD Facility Number:  
206440764

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	8,248		8,248					
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(3,297)					(3,297)		
105	2	Skilled Nursing Care - Fringe Benefits	(631)					(631)		
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(9,861)	(537)	(8,248)	(446)		(630)		
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							





Provider Name							Fiscal Period			Provider NPI		Adjustments
PACIFIC COAST MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1609874163		8
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 purpose only. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 230.	\$0	\$270,680	\$270,680		

Provider Name							Fiscal Period	Provider NPI		Adjustments
PACIFIC COAST MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609874163		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$51,523	\$537	\$52,060 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	161,264	(537)	160,727 *
							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			
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$12,197	\$8,248	\$20,445
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 160,727	(8,248)	152,479 *
							To reclassify X-ray and laboratory expense that is not part of the skilled nursing rate to an ancillary cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511			
4	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$52,060	\$446	\$52,506
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 152,479	(446)	152,033 *
							To reclassify oxygen related 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			
5	10.5	050	4	8A-1	050	4	Interest - Property, Plant and Equipment	\$0	\$37,539	\$37,539
	10.5	055	4	8A-1	055	4	Interest - Other	37,539	(37,539)	0
							To reclassify leasehold interest to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PACIFIC COAST MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609874163		8
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				
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>										
6	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,592,774	(\$3,297)	\$2,589,477
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	732,159	(631)	731,528
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 152,033	(630)	151,403
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	585,281	4,557	589,838
							To adjust reported home office costs to agree with the Covenant Care, LLC Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PACIFIC COAST MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609874163		8
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				
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>										
7	4.1	005	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 15, 2012 Report Date: August 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	17,485	(17,355)	130	
8	Not Reported			1	16	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	17,355	17,355	