

**REPORT
ON THE
RATE SETTING AUDIT**

**SEAVIEW REHABILITATION AND WELLNESS CENTER
EUREKA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1811984495 AND
1316244288**

**FISCAL PERIOD
APRIL 1, 2011 THROUGH OCTOBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Claudia Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 11, 2013

Lorena Smith, Administrator
Seaview Rehabilitation and Wellness Center
6400 Purdue Drive
Eureka, CA 95503

SEAVIEW REHABILITATION AND WELLNESS CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1811984495
FISCAL PERIOD APRIL 1, 2011 THROUGH OCTOBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

Lorena Smith
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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

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility No.:
206121065

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	\$ 1,151,288	\$ 91.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 337,018	\$ 26.78
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 404,620	\$ 32.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 428,236	\$ 34.03
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 16,818	\$ 1.34
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,003	\$ 1.99
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,869	\$ 2.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 140,200	\$ 11.14
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 360,587	\$ 28.66
11	Cost of Routine Service/Audited Total Costs	\$ 2,878,942	\$ 2,892,638	\$ 229.88
12	Total Patient Days (Adj)	12,583	12,583	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 228.80	\$ 229.88	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	9,363	9,312	
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:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility No.:
206121065

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:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility No.:
206121065

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	\$ 22,681	\$ 22,681		
160	Activities	37,816		\$ 37,816	
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	107,780	0	0	107,780
081	Respiratory Therapy	6,492	0	0	6,492
082	Occupational Therapy	102,244	0	0	102,244
083	Speech Pathology	11,220	0	0	11,220
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	1,090,791	22,681	37,816	1,151,288 *
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	\$ 1,379,024	\$ 22,681	\$ 37,816	\$ 1,379,024

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 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	\$ 24,903	\$ 24,903										
010	Housekeeping	105,028	238	\$ 105,266									
060	Laundry and Linen	13,734	663	2,831	\$ 17,228								
065	Dietary	120,103	4,919	20,993	0	\$ 146,015							
155	Social Services	N/A	137	585	0	0	\$ 722						
160	Activities	N/A	218	930	0	0	0	\$ 1,148					
165	Administration	N/A	1,380	5,888	0	0	0	0		\$ 7,268	\$ 7,268		
166	Medical Records	21,712	179	764	0	0	0	0		22,655		\$ 22,655	
170	Inservice Education - Nursing	61,229	503	2,147	0	0	0	0	\$ 63,878				
ANCILLARY SERVICES													
075	Patient Supplies		313	1,336	0	0	0	0	0	1,649	161	503	\$ 2,313
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		531	2,266	0	0	0	0	0	2,797	338	1,053	4,187
081	Respiratory Therapy		0	0	0	0	0	0	0	0	18	55	73
082	Occupational Therapy		0	0	0	0	0	0	0	0	278	868	1,146
083	Speech Pathology		0	0	0	0	0	0	0	0	31	95	126
085	Pharmacy		0	0	0	0	0	0	0	0	156	485	641
090	Laboratory		0	0	0	0	0	0	0	0	5	17	23
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	70	217	287
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		15,668	66,868	17,228	146,015	722	1,148	63,878	311,528	6,191	19,299	337,018 *
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		154	658	0	0	0	0	0	812	20	63	895
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 346,709	\$ 24,903	\$ 105,266	\$ 17,228	\$ 146,015	\$ 722	\$ 1,148	\$ 63,878	\$ 316,786	\$ 7,268	\$ 22,655	\$ 346,709

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 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	\$ 147,456	\$ 147,456										
010	Housekeeping	7,474	1,411	\$ 8,885									
060	Laundry and Linen	3,834	3,928	239	\$ 8,001								
065	Dietary	94,000	29,126	1,772	0	\$ 124,898							
155	Social Services	126	811	49	0	0	\$ 987						
160	Activities	879	1,291	79	0	0	0	\$ 2,248					
165	Administration	N/A	8,169	497	0	0	0	0		\$ 8,666	\$ 8,666		
166	Medical Records	6,695	1,060	65	0	0	0	0		7,820		\$ 7,820	
170	Inservice Education - Nursing	4,401	2,978	181	0	0	0	0	\$ 7,560				
ANCILLARY SERVICES													
075	Patient Supplies	49,695	1,853	113	0	0	0	0	0	51,661	192	174	\$ 52,027
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,144	191	0	0	0	0	0	3,335	403	363	4,101
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	21	19	40
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	332	300	632
083	Speech Pathology	0	0	0	0	0	0	0	0	0	36	33	69
085	Pharmacy	57,173	0	0	0	0	0	0	0	57,173	186	168	57,526
090	Laboratory	2,014	0	0	0	0	0	0	0	2,014	7	6	2,026
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	25,575	0	0	0	0	0	0	0	25,575	83	75	25,733
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	148,467	92,772	5,644	8,001	124,898	987	2,248	7,560	390,577	7,382	6,661	404,620 *
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	2,720	913	56	0	0	0	0	0	3,688	24	22	3,734
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 550,509	\$ 147,456	\$ 8,885	\$ 8,001	\$ 124,898	\$ 987	\$ 2,248	\$ 7,560	\$ 534,023	\$ 8,666	\$ 7,820	\$ 550,509

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 450,694	96%							
	Property Tax (line 40)	17,700	4%	\$ 468,394						
005	Plant Operations and Maintenance			2,621	\$ 2,621					
010	Housekeeping			4,456	25	\$ 4,481				
060	Laundry and Linen			12,407	70	121	\$ 12,597			
065	Dietary			92,001	518	894	0	\$ 93,413		
155	Social Services			2,563	14	25	0	0	\$ 2,602	
160	Activities			4,077	23	40	0	0	0	\$ 4,140
165	Administration			25,803	145	251	0	0	0	0
166	Medical Records			3,349	19	33	0	0	0	0
170	Inservice Education - Nursing			9,407	53	91	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,854	33	57	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,931	56	96	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			293,041	1,649	2,846	12,597	93,413	2,602	4,140
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,883	16	28	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 468,394	100%	\$ 468,394	\$ 2,621	\$ 4,481	\$ 12,597	\$ 93,413	\$ 2,602	\$ 4,140

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 450,694	96%							
	Property Tax (line 40)	17,700	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,199	\$ 26,199				
166	Medical Records				3,401		\$ 3,401			
170	Inservice Education - Nursing			\$ 9,551						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,944	582	76	\$ 6,601	\$ 6,351	\$ 249
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,083	1,217	158	11,459	11,026	433
081	Respiratory Therapy			0	0	64	8	72	69	3
082	Occupational Therapy			0	0	1,004	130	1,134	1,091	43
083	Speech Pathology			0	0	110	14	124	120	5
085	Pharmacy			0	0	561	73	634	610	24
090	Laboratory			0	0	20	3	22	21	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	251	33	284	273	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			9,551	419,840	22,318	2,897	445,054	428,236	16,818
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,927	73	9	3,010	2,896	114
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 468,394	100%	\$ 9,551	\$ 438,794	\$ 26,199	\$ 3,401	\$ 468,394	\$ 450,694	\$ 17,700

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 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. 65% of Total	DPH Licensing Fees 5% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 12,316												
055	Interest - Other	31,063												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	379,927												
	Total Costs Allocable as Administration	423,306	65%											
167	CDPH Licensing Fees	29,352	5%											
168	Professional Liability Insurance	33,890	5%											
169	Quality Assurance Fees	164,586	25%											
174	Caregiver Training	0	0%											
	Total	651,134	100%						\$ 651,134					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,649	\$ 51,661	\$ 5,944	\$ 59,253	14,458	\$ 9,399	\$ 652	\$ 752	\$ 3,654	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			107,780	2,797	3,335	10,083	123,996	30,254	19,669	1,364	1,575	7,647	0
081	Respiratory Therapy			6,492	0	0	0	6,492	1,584	1,030	71	82	400	0
082	Occupational Therapy			102,244	0	0	0	102,244	24,947	16,218	1,125	1,298	6,306	0
083	Speech Pathology			11,220	0	0	0	11,220	2,738	1,780	123	142	692	0
085	Pharmacy			0	0	57,173	0	57,173	13,950	9,069	629	726	3,526	0
090	Laboratory			0	0	2,014	0	2,014	491	319	22	26	124	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25,575	0	25,575	6,240	4,057	281	325	1,577	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			1,151,288	311,528	390,577	419,840	2,273,232	554,659	360,587	25,003	28,869	140,200	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	812	3,688	2,927	7,428	1,812	1,178	82	94	458	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 651,134		\$ 1,379,024	\$ 316,786	\$ 534,023	\$ 438,794	\$ 2,668,627	\$ 651,134					
	Total Administrative Costs							\$ 651,134		\$ 423,306	\$ 29,352	\$ 33,890	\$ 164,586	\$ -
	Unit Cost Multiplier							0.24399584						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 29,923	\$ 16,486	\$ 29,600	\$ 76,009							
	TOTAL FACILITY COSTS							\$ 3,395,770						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 1)	Plant Ops (SQ FT) 5 (Adj 1)	Hskpng (SQ FT) 10 (Adj 1)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	90									
010	Housekeeping	153	153								
060	Laundry and Linen	426	426	426							
065	Dietary	3,159	3,159	3,159							
155	Social Services	88	88	88							
160	Activities	140	140	140							
165	Administration	886	886	886							
166	Medical Records	115	115	115							
170	Inservice Education - Nursing	323	323	323							
	ANCILLARY SERVICES										
075	Patient Supplies	201	201	201						59,253	59,253
077	Specialized Support Surfaces									0	0
080	Physical Therapy	341	341	341						123,996	123,996
081	Respiratory Therapy									6,492	6,492
082	Occupational Therapy									102,244	102,244
083	Speech Pathology									11,220	11,220
085	Pharmacy									57,173	57,173
090	Laboratory									2,014	2,014
095	Home Health Services									0	0
100	Other Ancillary Services									25,575	25,575
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,062	10,062	10,062	125,230	37,569	1,239,258	1,239,258	1,239,258	2,273,232	2,273,232
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	99	99	99						7,428	7,428
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,083	15,993	15,840	125,230	37,569	1,239,258	1,239,258	1,239,258	2,668,627	2,668,627
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 22,681 0.018302081	\$ 37,816 0.030515034			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 24,903 1.55711874	\$ 105,266 6.64559591	\$ 17,228 0.13757372	\$ 146,015 3.88659202	\$ 722 0.00058248	\$ 1,148 0.00092667	\$ 63,878 0.05154575	\$ 7,268 0.00272335	\$ 22,655 0.00848950
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 147,456 9.22003377	\$ 8,885 0.56090058	\$ 8,001 0.06388787	\$ 124,898 3.32449550	\$ 987 0.00079622	\$ 2,248 0.00181426	\$ 7,560 0.00610062	\$ 8,666 0.00324733	\$ 7,820 0.00293027
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 468,394 29.12354660	\$ 2,621 0.16389165	\$ 4,481 0.28289003	\$ 12,597 0.10059059	\$ 93,413 2.48642942	\$ 2,602 0.00209980	\$ 4,140 0.00334058	\$ 9,551 0.00770721	\$ 26,199 0.00981752	\$ 3,401 0.00127428

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

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	\$ 20,160	\$ 0	\$ 20,160	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,743	0	4,743	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	147,456	0	147,456	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 172,359	\$ 0	\$ 172,359	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 83,683	\$ 0	\$ 83,683	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,345	0	21,345	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,474	0	7,474	(Sch 4)
010		Housekeeping - Total	6300	\$ 112,502	\$ 0	\$ 112,502	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	244	0	244	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	450,450	0	450,450	(Sch 5)
040		Property Taxes	7300	17,700	0	17,700	(Sch 5)
045		Property Insurance	7400	12,316	0	12,316	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 31,063	\$ 0	\$ 31,063	(Sch 6)
057		Subtotal 005 - 055		\$ 796,634	\$ 0	\$ 796,634	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 11,007	\$ 0	\$ 11,007	(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,727	0	2,727	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	3,834	0	3,834	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 17,568	\$ 0	\$ 17,568	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 96,293	\$ 0	\$ 96,293	(Sch 3)
065	.20-.39	Fringe Benefits	6500	23,810	0	23,810	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	94,000	0	94,000	(Sch 4)
065		Dietary - Total	6500	\$ 214,103	\$ 0	\$ 214,103	
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	49,695	0	49,695	(Sch 4)
075		Patient Supplies - Total	8100	\$ 49,695	\$ 0	\$ 49,695	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

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	107,780	0	107,780	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 107,780	\$ 0	\$ 107,780	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 5,688	\$ 0	\$ 5,688	(Sch 2)
081	.20-.39	Fringe Benefits	8220	804	0	804	(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	\$ 6,492	\$ 0	\$ 6,492	
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	102,244	0	102,244	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 102,244	\$ 0	\$ 102,244	
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	11,220	0	11,220	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 11,220	\$ 0	\$ 11,220	
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	57,173	0	57,173	(Sch 4)
085		Pharmacy - Total	8300	\$ 57,173	\$ 0	\$ 57,173	
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	2,014	0	2,014	(Sch 4)
090		Laboratory - Total	8400	\$ 2,014	\$ 0	\$ 2,014	
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	25,575	0	25,575	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 25,575	\$ 0	\$ 25,575	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

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		\$ 362,193	\$ 0	\$ 362,193	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 882,141	\$ 0	\$ 882,141	(Sch 2)
105	.20-.39	Fringe Benefits	6110	208,650	0	208,650	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	148,467	0	148,467	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,239,258	\$ 0	\$ 1,239,258	
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:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,720	0	2,720 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,720	\$ 0	\$ 2,720
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,241,978	\$ 0	\$ 1,241,978
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 18,650	\$ 0	\$ 18,650 (Sch 2)
155	.20-.39	Fringe Benefits	6600	4,031	0	4,031 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	126	0	126 (Sch 4)
155		Social Services - Total	6600	\$ 22,807	\$ 0	\$ 22,807

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEAVIEW REHABILITATION AND WELLNESS CENTER

Fiscal Period:
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:
1811984495

OSHPD Facility Number:
206121065

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	\$ 30,014	\$ 0	\$ 30,014	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,802	0	7,802	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	879	0	879	(Sch 4)
160		Activities - Total	6700	\$ 38,695	\$ 0	\$ 38,695	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 133,598	\$ 0	\$ 133,598	(Sch 6)
165	.20-.39	Fringe Benefits	6900	31,392	0	31,392	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	214,937	0	214,937	(Sch 6)
165		Administration - Total	6900	\$ 379,927	\$ 0	\$ 379,927	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 17,643	\$ 0	\$ 17,643	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,069	0	4,069	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,695	0	6,695	(Sch 4)
166		Medical Records - Total	6900	\$ 28,407	\$ 0	\$ 28,407	
167		CDPH Licensing Fees	6900	\$ 29,352	\$ 0	\$ 29,352	(Sch 6)
168		Professional Liability Insurance	6900	\$ 33,890	\$ 0	\$ 33,890	(Sch 6)
169		Quality Assurance Fees	6900	\$ 164,586	\$ 0	\$ 164,586	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,101	\$ 0	\$ 51,101	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,128	0	10,128	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,401	0	4,401	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,630	\$ 0	\$ 65,630	
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		\$ 763,294	\$ 0	\$ 763,294	
200		Total		\$ 3,395,770	\$ 0	\$ 3,395,770	

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

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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	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	0							
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	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
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							

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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period		Provider NPI		Adjustments
SEAVIEW REHABILITATION AND WELLNESS CENTER							APRIL 1, 2011 THROUGH OCTOBER 31, 2011		1811984495		2
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
1	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care (Square Feet)	8,628	1,434	10,062	
	10.7	165	1,2,3	7	165	N/A	Administration	2,320	(1,434)	886	
							To adjust square footage statistics to agree with the prior year audit repo in order to properly allocate indirect costs 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
SEAVIEW REHABILITATION AND WELLNESS CENTER							APRIL 1, 2011 THROUGH OCTOBER 31, 2011			1811984495		2
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
2	4.1	5	2	1	15	N/A	Medi-Cal Days		9,363	(51)	9,312	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 01, 2011 through October 31, 2011 Payment Period: April 01, 2011 through January 21, 2013 Report Date: January 22, 2013 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					