

**REPORT
ON THE
RATE SETTING AUDIT**

**SEAPORT 17TH CARE CENTER
SANTA MONICA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1164403739**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Tatevik Parsamyan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 8, 2013

Administrator
Seaport 17TH Care Center
1330 17TH Street
Santa Monica, CA 90404

SEAPORT 17TH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1164403739
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 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 Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Administrator
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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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

cc: Laura Gale Niederhauser
P.O. Box 839
Glendora, CA 91740

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility No.:
206190037

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,382,728	\$ 103.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 460,551	\$ 19.91
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 577,884	\$ 24.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 76,442	\$ 3.31
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 47,334	\$ 2.05
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,532	\$ 0.46
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 181,745	\$ 7.86
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 230,067	\$ 9.95
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 514,596	\$ 22.25
11	Cost of Routine Service/Audited Total Costs	\$ 4,492,128	\$ 4,481,879	\$ 193.79
12	Total Patient Days (Adj)	23,128	23,128	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 194.23	\$ 193.79	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	10,315	9,980	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility No.:
206190037

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility No.:
206190037

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 89,983	\$ 89,983		
160	Activities	41,378		\$ 41,378	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,251,367	89,983	41,378	2,382,728 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,382,728	\$ 89,983	\$ 41,378	\$ 2,382,728

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SEAPORT 17TH CARE CENTER

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 92,280	\$ 92,280										
010	Housekeeping	46,196	160	\$ 46,356									
060	Laundry and Linen	55,732	1,706	859	\$ 58,297								
065	Dietary	155,175	2,855	1,437	0	\$ 159,467							
155	Social Services	N/A	373	188	0	\$ 561							
160	Activities	N/A	254	128	0	0	\$ 382						
165	Administration	N/A	427	215	0	0	0	0		\$ 641	\$ 641		
166	Medical Records	68,188	1,169	588	0	0	0	0		69,945		\$ 69,945	
170	Inservice Education - Nursing	66,087	907	456	0	0	0	0	\$ 67,450				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	1	119	\$ 120
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	97	98
080	Physical Therapy		693	349	0	0	0	0	0	1,042	77	8,353	9,472
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		693	349	0	0	0	0	0	1,042	61	6,702	7,806
083	Speech Pathology		0	0	0	0	0	0	0	0	2	266	268
085	Pharmacy		0	0	0	0	0	0	0	0	37	3,990	4,027
090	Laboratory		0	0	0	0	0	0	0	0	6	615	621
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	2	226	228
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		82,747	41,639	58,297	159,467	561	382	67,450	410,543	454	49,554	460,551*
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		295	149	0	0	0	0	0	444	0	23	467
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 483,658	\$ 92,280	\$ 46,356	\$ 58,297	\$ 159,467	\$ 561	\$ 382	\$ 67,450	\$ 413,071	\$ 641	\$ 69,945	\$ 483,658

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SEAPORT 17TH CARE CENTER

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 210,780	\$ 210,780										
010	Housekeeping	18,799	365	\$ 19,164									
060	Laundry and Linen	16,546	3,898	355	\$ 20,799								
065	Dietary	165,459	6,521	594	0	\$ 172,574							
155	Social Services	8,250	853	78	0	0	\$ 9,180						
160	Activities	25,978	581	53	0	0	0	\$ 26,612					
165	Administration	N/A	974	89	0	0	0	0		\$ 1,063	\$ 1,063		
166	Medical Records	6,183	2,670	243	0	0	0	0		9,096		\$ 9,096	
170	Inservice Education - Nursing	1,660	2,071	189	0	0	0	0	\$ 3,919				
ANCILLARY SERVICES													
075	Patient Supplies	8,382	0	0	0	0	0	0	0	8,382	2	15	\$ 8,399
077	Specialized Support Surfaces	6,856	0	0	0	0	0	0	0	6,856	1	13	6,870
080	Physical Therapy	583,936	1,583	144	0	0	0	0	0	585,664	127	1,086	586,877
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	467,797	1,583	144	0	0	0	0	0	469,525	102	872	470,498
083	Speech Pathology	18,682	0	0	0	0	0	0	0	18,682	4	35	18,721
085	Pharmacy	280,730	0	0	0	0	0	0	0	280,730	61	519	281,310
090	Laboratory	43,267	0	0	0	0	0	0	0	43,267	9	80	43,356
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,888	0	0	0	0	0	0	0	15,888	3	29	15,921
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	131,382	189,006	17,215	20,799	172,574	9,180	26,612	3,919	570,686	753	6,445	577,884 *
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	0	675	61	0	0	0	0	0	736	0	3	739
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,010,575	\$ 210,780	\$ 19,164	\$ 20,799	\$ 172,574	\$ 9,180	\$ 26,612	\$ 3,919	\$ 2,000,415	\$ 1,063	\$ 9,096	\$ 2,010,575

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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)	\$ 78,266	62%							
	Property Tax (line 40)	48,463	38%	\$ 126,729						
005	Plant Operations and Maintenance			1,061	\$ 1,061					
010	Housekeeping			218	2	\$ 220				
060	Laundry and Linen			2,324	20	4	\$ 2,347			
065	Dietary			3,888	33	7	0	\$ 3,927		
155	Social Services			508	4	1	0	0	\$ 514	
160	Activities			346	3	1	0	0	0	\$ 350
165	Administration			581	5	1	0	0	0	0
166	Medical Records			1,592	13	3	0	0	0	0
170	Inservice Education - Nursing			1,235	10	2	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			944	8	2	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			944	8	2	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			112,686	952	197	2,347	3,927	514	350
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			402	3	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 126,729	100%	\$ 126,729	\$ 1,061	\$ 220	\$ 2,347	\$ 3,927	\$ 514	\$ 350

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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 62% Of Total	Property Tax 38% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 78,266	62%							
	Property Tax (line 40)	48,463	38%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 587	\$ 587				
166	Medical Records				1,608		\$ 1,608			
170	Inservice Education - Nursing			\$ 1,247						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	1	3	\$ 4	\$ 2	\$ 1
077	Specialized Support Surfaces			0	0	1	2	3	2	1
080	Physical Therapy			0	954	70	192	1,216	751	465
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	954	56	154	1,164	719	445
083	Speech Pathology			0	0	2	6	8	5	3
085	Pharmacy			0	0	33	92	125	77	48
090	Laboratory			0	0	5	14	19	12	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2	5	7	4	3
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			1,247	122,220	416	1,139	123,775	76,442	47,334 *
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	406	0	1	407	251	156
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 126,729	100%	\$ 1,247	\$ 124,534	\$ 587	\$ 1,608	\$ 126,729	\$ 78,266	\$ 48,463

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SEAPORT 17TH CARE CENTER

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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. 55% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 19% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 19,857												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	706,497												
	Total Costs Allocable as Administration	726,354	55%											
167	CDPH Licensing Fees	14,866	1%											
168	Professional Liability Insurance	256,533	19%											
169	Quality Assurance Fees	324,740	25%											
174	Caregiver Training	0	0%											
	Total	1,322,493	100%						\$ 1,322,493					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 8,382	\$ -	\$ 8,382	2,253	\$ 1,237	\$ 25	\$ 437	\$ 553	\$ -
077	Specialized Support Surfaces			0	0	6,856	0	6,856	1,843	1,012	21	357	452	0
080	Physical Therapy			0	1,042	585,664	954	587,659	157,938	86,745	1,775	30,636	38,782	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,042	469,525	954	471,520	126,725	69,601	1,425	24,582	31,118	0
083	Speech Pathology			0	0	18,682	0	18,682	5,021	2,758	56	974	1,233	0
085	Pharmacy			0	0	280,730	0	280,730	75,449	41,439	848	14,635	18,527	0
090	Laboratory			0	0	43,267	0	43,267	11,628	6,387	131	2,256	2,855	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,888	0	15,888	4,270	2,345	48	828	1,049	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,382,728	410,543	570,686	122,220	3,486,178	936,940	514,596	10,532	181,745	230,067	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	444	736	406	1,586	426	234	5	83	105	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,322,493		\$ 2,382,728	\$ 413,071	\$ 2,000,415	\$ 124,534	\$ 4,920,749	\$ 1,322,493					
	Total Administrative Costs							\$ 1,322,493		\$ 726,354	\$ 14,866	\$ 256,533	\$ 324,740	\$ -
	Unit Cost Multiplier							0.26875849						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 70,587	\$ 10,160	\$ 2,195	\$ 82,941							
	TOTAL FACILITY COSTS							\$ 6,326,183						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SEAPORT 17TH CARE CENTER

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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 Srvs (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	190									
010	Housekeeping	39	39								
060	Laundry and Linen	416	416	416							
065	Dietary	696	696	696							
155	Social Services	91	91	91							
160	Activities	62	62	62							
165	Administration	104	104	104							
166	Medical Records	285	285	285							
170	Inservice Education - Nursing	221	221	221							
ANCILLARY SERVICES											
075	Patient Supplies	0	0	0						8,382	8,382
077	Specialized Support Surfaces	0	0	0						6,856	6,856
080	Physical Therapy	169	169	169						587,659	587,659
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	169	169	169						471,520	471,520
083	Speech Pathology	0	0	0						18,682	18,682
085	Pharmacy	0	0	0						280,730	280,730
090	Laboratory	0	0	0						43,267	43,267
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						15,888	15,888
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	20,173	20,173	20,173	114,470	68,682	2,382,749	2,382,749	2,382,749	3,486,178	3,486,178
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0				0	0
140	Beauty and Barber	72	72	72	0	0				1,586	1,586
145	Other Nonreimbursable	0	0	0	0	0				0	0
	TOTAL STATISTICS	22,687	22,497	22,458	114,470	68,682	2,382,749	2,382,749	2,382,749	4,920,749	4,920,749
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 89,983	\$ 41,378			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.037764364	0.017365656			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 92,280	\$ 46,356	\$ 58,297	\$ 159,467	\$ 561	\$ 382	\$ 67,450	\$ 641	\$ 69,945
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.10188025	2.06411850	0.50927803	2.32180972	0.00023549	0.00016044	0.02830751	0.00013032	0.01421436
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 210,780	\$ 19,164	\$ 20,799	\$ 172,574	\$ 9,180	\$ 26,612	\$ 3,919	\$ 1,063	\$ 9,096
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.36924923	0.85334405	0.18169476	2.51265142	0.00385280	0.01116853	0.00164482	0.00021605	0.00184859
	TOTAL CAPITAL COSTS - SCH. 5	\$ 126,729	\$ 1,061	\$ 220	\$ 2,347	\$ 3,927	\$ 514	\$ 350	\$ 1,247	\$ 587	\$ 1,608
	UNIT COST MULTIPLIER (CAPITAL COSTS)	5.58597435	0.04717674	0.00978239	0.02050721	0.05718357	0.00021551	0.00014683	0.00052338	0.00011926	0.00032683

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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	\$ 74,461	\$ 0	\$ 74,461	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,819	0	17,819	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	210,780	0	210,780	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 303,060	\$ 0	\$ 303,060	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 37,954	\$ 0	\$ 37,954	(Sch 3)
010	.20-.39	Fringe Benefits	6300	8,242	0	8,242	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,799	0	18,799	(Sch 4)
010		Housekeeping - Total	6300	\$ 64,995	\$ 0	\$ 64,995	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	46,817	0	46,817	(Sch 5)
025		Depreciation: Equipment	7140	31,449	0	31,449	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	48,463	0	48,463	(Sch 5)
045		Property Insurance	7400	19,857	0	19,857	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 514,641	\$ 0	\$ 514,641	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 46,868	\$ 0	\$ 46,868	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,864	0	8,864	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,546	0	16,546	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 72,278	\$ 0	\$ 72,278	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 129,855	\$ 0	\$ 129,855	(Sch 3)
065	.20-.39	Fringe Benefits	6500	25,320	0	25,320	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	165,459	0	165,459	(Sch 4)
065		Dietary - Total	6500	\$ 320,634	\$ 0	\$ 320,634	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	8,382	0	8,382	(Sch 4)
075		Patient Supplies - Total	8100	\$ 8,382	\$ 0	\$ 8,382	
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	6,856	0	6,856	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 6,856	\$ 0	\$ 6,856	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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	583,936	0	583,936	(Sch 4)
080		Physical Therapy - Total	8200	\$ 583,936	\$ 0	\$ 583,936	
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	467,797	0	467,797	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 467,797	\$ 0	\$ 467,797	
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	18,682	0	18,682	(Sch 4)
083		Speech Pathology - Total	8280	\$ 18,682	\$ 0	\$ 18,682	
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	280,730	0	280,730	(Sch 4)
085		Pharmacy - Total	8300	\$ 280,730	\$ 0	\$ 280,730	
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	43,267	0	43,267	(Sch 4)
090		Laboratory - Total	8400	\$ 43,267	\$ 0	\$ 43,267	
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	15,888	0	15,888	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,888	\$ 0	\$ 15,888	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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		\$ 1,425,538	\$ 0	\$ 1,425,538	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,717,028	\$ 0	\$ 1,717,028	(Sch 2)
105	.20-.39	Fringe Benefits	6110	485,349	0	485,349	(Sch 2)
105	.49	Agency Staff	6110	48,990	0	48,990	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	131,382	0	131,382	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,382,749	\$ 0	\$ 2,382,749	
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:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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)
		Other Nonreimbursable				
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	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		Subtotal 105 - 145		\$ 2,382,749	\$ 0	\$ 2,382,749
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 73,618	\$ 0	\$ 73,618 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,365	0	16,365 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,250	0	8,250 (Sch 4)
155		Social Services - Total	6600	\$ 98,233	\$ 0	\$ 98,233

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEAPORT 17TH CARE CENTER

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

Provider NPI:
1164403739

OSHPD Facility Number:
206190037

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	\$ 34,320	\$ 0	\$ 34,320	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,058	0	7,058	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	25,978	0	25,978	(Sch 4)
160		Activities - Total	6700	\$ 67,356	\$ 0	\$ 67,356	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 285,527	\$ 0	\$ 285,527	(Sch 6)
165	.20-.39	Fringe Benefits	6900	79,208	0	79,208	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	341,762	0	341,762	(Sch 6)
165		Administration - Total	6900	\$ 706,497	\$ 0	\$ 706,497	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 55,042	\$ 0	\$ 55,042	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,146	0	13,146	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,183	0	6,183	(Sch 4)
166		Medical Records - Total	6900	\$ 74,371	\$ 0	\$ 74,371	
167		CDPH Licensing Fees	6900	\$ 14,866	\$ 0	\$ 14,866	(Sch 6)
168		Professional Liability Insurance	6900	\$ 256,533	\$ 0	\$ 256,533	(Sch 6)
169		Quality Assurance Fees	6900	\$ 324,740	\$ 0	\$ 324,740	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,439	\$ 0	\$ 56,439	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,648	0	9,648	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,660	0	1,660	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 67,747	\$ 0	\$ 67,747	
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	
		Subtotal 155 - 174		\$ 1,610,343	\$ 0	\$ 1,610,343	
200		Total		\$ 6,326,183	\$ 0	\$ 6,326,183	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 199,768	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments	
SEAPORT 17TH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1164403739		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>MEMORANDUM ADJUSTMENT</u>													
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$199,768	\$199,768	

Provider Name							Fiscal Period	Provider NPI		Adjustments
SEAPORT 17TH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164403739		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		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: January 1, 2011 through December 31, 2011 Service Period: January 1, 2011 through April 7, 2013 Payment Period: April 8, 2013 Report Date: 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	10,315	(335)	9,980