

**REPORT
ON THE
RATE SETTING AUDIT**

**SEACLIFF HEALTHCARE CENTER
HUNTINGTON BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1154316933**

**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: Lan Nguyen
Auditor: Leslie Griffin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 16, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

SEACLIFF HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1154316933
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 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.

Joe McFadden
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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 A. Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility No.:
206301208

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,601,236	\$ 97.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 852,191	\$ 18.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 698,238	\$ 14.87
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 551,570	\$ 11.75
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 41,941	\$ 0.89
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,153	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 250,626	\$ 5.34
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 500,366	\$ 10.66
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,033,912	\$ 22.02
11	Cost of Routine Service/Audited Total Costs	\$ 8,518,135.00	\$ 8,558,232	\$ 182.25
12	Total Patient Days (Adj)	46,959	46,959	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.40	\$ 182.25	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	27,751	206	
16	Medi-Cal Managed Care Days (Adj 6)		20,966	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 1,000,528	\$ 961,107	
18	Total Patient Days (Adj)	10,144	10,144	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 98.63	\$ 94.75	
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:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility No.:
206301208

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:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility No.:
206301208

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	\$ 133,651	\$ 133,651		
160	Activities	139,988		\$ 139,988	
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	744,519	0	0	744,519
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	484,589	0	0	484,589
083	Speech Pathology	45,091	0	0	45,091
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	4,345,828	124,747	130,662	4,601,236 *
110	Intermediate Care	321,926	8,904	9,326	340,157 *
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	\$ 6,215,592	\$ 133,651	\$ 139,988	\$ 6,215,592

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SEACLIFF HEALTHCARE CENTER

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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	\$ 107,818	\$ 107,818										
010	Housekeeping	190,308	828	\$ 191,136									
060	Laundry and Linen	139,640	3,849	6,876	\$ 150,365								
065	Dietary	357,362	9,535	17,034	0	\$ 383,931							
155	Social Services	N/A	1,009	1,803	0	0	\$ 2,812						
160	Activities	N/A	3,652	6,524	0	0	0	\$ 10,175					
165	Administration	N/A	7,303	13,047	0	0	0	0	\$ 20,351	\$ 20,351			
166	Medical Records	127,860	1,321	2,360	0	0	0	0	131,542		\$ 131,542		
170	Inservice Education - Nursing	134,318	1,280	2,286	0	0	0	0	\$ 137,884				
ANCILLARY SERVICES													
075	Patient Supplies		544	973	0	0	0	0	0	1,517	145	936	\$ 2,598
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	6	7
080	Physical Therapy		1,913	3,418	0	0	0	0	0	5,332	1,745	11,278	18,355
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,684	3,009	0	0	0	0	0	4,693	1,142	7,383	13,218
083	Speech Pathology		493	882	0	0	0	0	0	1,375	123	796	2,294
085	Pharmacy		236	421	0	0	0	0	0	656	648	4,187	5,491
090	Laboratory		0	0	0	0	0	0	0	0	88	566	653
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	64	411	474
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		57,745	103,161	123,654	316,942	2,625	9,497	128,698	742,322	14,720	95,148	852,191 *
110	Intermediate Care		15,890	28,387	26,711	66,989	187	678	9,186	148,029	1,653	10,685	160,367 *
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		535	956	0	0	0	0	0	1,490	23	146	1,659
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,057,306	\$ 107,818	\$ 191,136	\$ 150,365	\$ 383,931	\$ 2,812	\$ 10,175	\$ 137,884	\$ 905,414	\$ 20,351	\$ 131,542	\$ 1,057,306

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SEACLIFF HEALTHCARE CENTER

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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	\$ 209,006	\$ 209,006										
010	Housekeeping	38,335	1,605	\$ 39,940									
060	Laundry and Linen	27,979	7,461	1,437	\$ 36,877								
065	Dietary	356,779	18,484	3,559	0	\$ 378,822							
155	Social Services	248	1,956	377	0	0	\$ 2,581						
160	Activities	19,441	7,079	1,363	0	0	0	\$ 27,883					
165	Administration	N/A	14,158	2,726	0	0	0	0		\$ 16,884	\$ 16,884		
166	Medical Records	16,222	2,561	493	0	0	0	0		19,276		\$ 19,276	
170	Inservice Education - Nursing	0	2,481	478	0	0	0	0	\$ 2,959				
ANCILLARY SERVICES													
075	Patient Supplies	57,778	1,055	203	0	0	0	0	0	59,037	120	137	\$ 59,294
077	Specialized Support Surfaces	405	0	0	0	0	0	0	0	405	1	1	407
080	Physical Therapy	9,581	3,709	714	0	0	0	0	0	14,004	1,448	1,653	17,105
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	3,672	3,265	629	0	0	0	0	0	7,565	948	1,082	9,595
083	Speech Pathology	3,643	957	184	0	0	0	0	0	4,784	102	117	5,003
085	Pharmacy	285,858	457	88	0	0	0	0	0	286,403	537	614	287,554
090	Laboratory	39,035	0	0	0	0	0	0	0	39,035	73	83	39,191
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,320	0	0	0	0	0	0	0	28,320	53	60	28,433
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	164,339	111,940	21,556	30,326	312,724	2,409	26,025	2,762	672,082	12,213	13,943	698,238 *
110	Intermediate Care		30,802	5,932	6,551	66,098	172	1,858	197	111,610	1,372	1,566	114,547 *
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	3,415	1,037	200	0	0	0	0	0	4,651	19	21	4,692
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,264,056	\$ 209,006	\$ 39,940	\$ 36,877	\$ 378,822	\$ 2,581	\$ 27,883	\$ 2,959	\$ 1,227,896	\$ 16,884	\$ 19,276	\$ 1,264,056

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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)	\$ 732,481	93%							
	Property Tax (line 40)	55,697	7%	\$ 788,178						
005	Plant Operations and Maintenance			33,664	\$ 33,664					
010	Housekeeping			5,793	258	\$ 6,051				
060	Laundry and Linen			26,936	1,202	218	\$ 28,355			
065	Dietary			66,727	2,977	539	0	\$ 70,243		
155	Social Services			7,063	315	57	0	0	\$ 7,435	
160	Activities			25,554	1,140	207	0	0	0	\$ 26,901
165	Administration			51,109	2,280	413	0	0	0	0
166	Medical Records			9,246	413	75	0	0	0	0
170	Inservice Education - Nursing			8,956	400	72	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,810	170	31	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,390	597	108	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,786	526	95	0	0	0	0
083	Speech Pathology			3,453	154	28	0	0	0	0
085	Pharmacy			1,649	74	13	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			404,104	18,030	3,266	23,318	57,987	6,939	25,109
110	Intermediate Care			111,196	4,961	899	5,037	12,256	495	1,792
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			3,743	167	30	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 788,178	100%	\$ 788,178	\$ 33,664	\$ 6,051	\$ 28,355	\$ 70,243	\$ 7,435	\$ 26,901

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 732,481	93%							
	Property Tax (line 40)	55,697	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 53,802	\$ 53,802				
166	Medical Records				9,733		\$ 9,733			
170	Inservice Education - Nursing			\$ 9,428						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,011	383	69	\$ 4,463	\$ 4,147	\$ 315
077	Specialized Support Surfaces			0	0	2	0	3	3	0
080	Physical Therapy			0	14,096	4,613	835	19,543	18,162	1,381
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,407	3,020	546	15,973	14,844	1,129
083	Speech Pathology			0	3,635	325	59	4,020	3,736	284
085	Pharmacy			0	1,736	1,712	310	3,758	3,492	266
090	Laboratory			0	0	231	42	273	254	19
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	168	30	198	184	14
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			8,800	547,553	38,917	7,040	593,510	551,570	41,941
110	Intermediate Care			628	137,265	4,370	791	142,427	132,362	10,065
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	3,940	60	11	4,011	3,727	283
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 788,178	100%	\$ 9,428	\$ 724,642	\$ 53,802	\$ 9,733	\$ 788,178	\$ 732,481	\$ 55,697

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SEACLIFF HEALTHCARE CENTER

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 15,272												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,414,100												
	Total Costs Allocable as Administration	1,429,372	57%											
167	CDPH Licensing Fees	38,921	2%											
168	Professional Liability Insurance	346,488	14%											
169	Quality Assurance Fees	691,751	28%											
174	Caregiver Training	0	0%											
	Total	2,506,532	100%						\$ 2,506,532					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,517	\$ 59,037	\$ 4,011	\$ 64,564	17,836	\$ 10,171	\$ 277	\$ 2,465	\$ 4,922	\$ -
077	Specialized Support Surfaces			0	0	405	0	405	112	64	2	15	31	0
080	Physical Therapy			744,519	5,332	14,004	14,096	777,951	214,906	122,552	3,337	29,707	59,310	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			484,589	4,693	7,565	12,407	509,254	140,680	80,224	2,184	19,447	38,825	0
083	Speech Pathology			45,091	1,375	4,784	3,635	54,885	15,162	8,646	235	2,096	4,184	0
085	Pharmacy			0	656	286,403	1,736	288,795	79,778	45,494	1,239	11,028	22,017	0
090	Laboratory			0	0	39,035	0	39,035	10,783	6,149	167	1,491	2,976	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,320	0	28,320	7,823	4,461	121	1,081	2,159	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			4,601,236	742,322	672,082	547,553	6,563,193	1,813,057	1,033,912	28,153	250,626	500,366	0
110	Intermediate Care			340,157	148,029	111,610	137,265	737,060	203,610	116,110	3,162	28,146	56,192	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,490	4,651	3,940	10,082	2,785	1,588	43	385	769	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,506,532		\$ 6,215,592	\$ 905,414	\$ 1,227,896	\$ 724,642	\$ 9,073,544	\$ 2,506,532					
	Total Administrative Costs							\$ 2,506,532		\$ 1,429,372	\$ 38,921	\$ 346,488	\$ 691,751	\$ -
	Unit Cost Multiplier							0.27624619						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 151,892	\$ 36,160	\$ 63,536	\$ 251,588							
	TOTAL FACILITY COSTS							\$ 11,831,664						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SEACLIFF HEALTHCARE CENTER

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	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	1,511									
010	Housekeeping	260	260								
060	Laundry and Linen	1,209	1,209	1,209							
065	Dietary	2,995	2,995	2,995							
155	Social Services	317	317	317							
160	Activities	1,147	1,147	1,147							
165	Administration	2,294	2,294	2,294							
166	Medical Records	415	415	415							
170	Inservice Education - Nursing	402	402	402							
	ANCILLARY SERVICES										
075	Patient Supplies	171	171	171						64,564	64,564
077	Specialized Support Surfaces									405	405
080	Physical Therapy	601	601	601						777,951	777,951
081	Respiratory Therapy									0	0
082	Occupational Therapy	529	529	529						509,254	509,254
083	Speech Pathology	155	155	155						54,885	54,885
085	Pharmacy	74	74	74						288,795	288,795
090	Laboratory									39,035	39,035
095	Home Health Services									0	0
100	Other Ancillary Services									28,320	28,320
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,138	18,138	18,138	469,590	140,877	4,510,167	4,510,167	4,510,167	6,563,193	6,563,193
110	Intermediate Care	4,991	4,991	4,991	101,440	29,776	321,926	321,926	321,926	737,060	737,060
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	168	168	168						10,082	10,082
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	35,377	33,866	33,606	571,030	170,653	4,832,093	4,832,093	4,832,093	9,073,544	9,073,544
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 133,651 0.027659029	\$ 139,988 0.028970469			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 107,818 3.18366503	\$ 191,136 5.68754844	\$ 150,365 0.26332294	\$ 383,931 2.24977753	\$ 2,812 0.00058198	\$ 10,175 0.00210577	\$ 137,884 0.02853509	\$ 20,351 0.00224285	\$ 131,542 0.01449726
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 209,006 6.17155850	\$ 39,940 1.18846650	\$ 36,877 0.06458027	\$ 378,822 2.21983953	\$ 2,581 0.00053416	\$ 27,883 0.00577037	\$ 2,959 0.00061231	\$ 16,884 0.00186078	\$ 19,276 0.00212446
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 788,178 22.27939056	\$ 33,664 0.99404002	\$ 6,051 0.18005987	\$ 28,355 0.04965636	\$ 70,243 0.41161423	\$ 7,435 0.00153862	\$ 26,901 0.00556719	\$ 9,428 0.00195118	\$ 53,802 0.00592958	\$ 9,733 0.00107270

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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	\$ 84,615	\$ 0	\$ 84,615	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,203	0	23,203	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	209,006	0	209,006	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 316,824	\$ 0	\$ 316,824	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	192,646	(2,338)	190,308	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,997	2,338	38,335	(Sch 4)
010		Housekeeping - Total	6300	\$ 228,643	\$ 0	\$ 228,643	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 4,728	\$ 0	\$ 4,728	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	71,668	0	71,668	(Sch 5)
025		Depreciation: Equipment	7140	84,902	0	84,902	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	571,183	0	571,183	(Sch 5)
040		Property Taxes	7300	55,697	0	55,697	(Sch 5)
045		Property Insurance	7400	15,272	0	15,272	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,348,917	\$ 0	\$ 1,348,917	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	139,640	0	139,640	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,979	0	27,979	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 167,619	\$ 0	\$ 167,619	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 275,889	\$ 0	\$ 275,889	(Sch 3)
065	.20-.39	Fringe Benefits	6500	76,357	0	76,357	(Sch 3)
065	.79	Agency Staff	6500	52,580	(47,464)	5,116	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	309,315	47,464	356,779	(Sch 4)
065		Dietary - Total	6500	\$ 714,141	\$ 0	\$ 714,141	
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	57,778	0	57,778	(Sch 4)
075		Patient Supplies - Total	8100	\$ 57,778	\$ 0	\$ 57,778	
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	405	0	405	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 405	\$ 0	\$ 405	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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	\$ 575,557	\$ 0	\$ 575,557	(Sch 2)
080	.20-.39	Fringe Benefits	8200	168,962	0	168,962	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	9,581	0	9,581	(Sch 4)
080		Physical Therapy - Total	8200	\$ 754,100	\$ 0	\$ 754,100	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 376,008	\$ 0	\$ 376,008	(Sch 2)
082	.20-.39	Fringe Benefits	8250	108,581	0	108,581	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	3,672	0	3,672	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 488,261	\$ 0	\$ 488,261	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 36,142	\$ 0	\$ 36,142	(Sch 2)
083	.20-.39	Fringe Benefits	8280	8,949	0	8,949	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	3,643	0	3,643	(Sch 4)
083		Speech Pathology - Total	8280	\$ 48,734	\$ 0	\$ 48,734	
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	285,858	0	285,858	(Sch 4)
085		Pharmacy - Total	8300	\$ 285,858	\$ 0	\$ 285,858	
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	39,035	0	39,035	(Sch 4)
090		Laboratory - Total	8400	\$ 39,035	\$ 0	\$ 39,035	
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	28,320	0	28,320	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,320	\$ 0	\$ 28,320	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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		\$ 1,702,491	\$ 0	\$ 1,702,491	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,540,029	\$ 0	\$ 3,540,029	(Sch 2)
105	.20-.39	Fringe Benefits	6110	805,799	0	805,799	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	164,339	0	164,339	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,510,167	\$ 0	\$ 4,510,167	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 99,538	\$ 0	\$ 99,538	
110	.20-.39	Fringe Benefits	6120	222,388	0	222,388	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 321,926	\$ 0	\$ 321,926	(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:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

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	3,415	0	3,415 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,415	\$ 0	\$ 3,415
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,835,508	\$ 0	\$ 4,835,508
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 102,370	\$ 0	\$ 102,370 (Sch 2)
155	.20-.39	Fringe Benefits	6600	31,281	0	31,281 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	248	0	248 (Sch 4)
155		Social Services - Total	6600	\$ 133,899	\$ 0	\$ 133,899

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEACLIFF HEALTHCARE CENTER

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

Provider NPI:
1154316933

OSHPD Facility Number:
206301208

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 108,255	\$ 0	\$ 108,255	(Sch 2)
160	.20-.39	Fringe Benefits	6700	31,733	0	31,733	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	19,441	0	19,441	(Sch 4)
160		Activities - Total	6700	\$ 159,429	\$ 0	\$ 159,429	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 439,450	\$ 0	\$ 439,450	(Sch 6)
165	.20-.39	Fringe Benefits	6900	38,386	0	38,386	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	936,264	0	936,264	(Sch 6)
165		Administration - Total	6900	\$ 1,414,100	\$ 0	\$ 1,414,100	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 98,659	\$ 0	\$ 98,659	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,201	0	29,201	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,222	0	16,222	(Sch 4)
166		Medical Records - Total	6900	\$ 144,082	\$ 0	\$ 144,082	
167		CDPH Licensing Fees	6900	\$ 38,921	\$ 0	\$ 38,921	(Sch 6)
168		Professional Liability Insurance	6900	\$ 346,488	\$ 0	\$ 346,488	(Sch 6)
169		Quality Assurance Fees	6900	\$ 691,751	\$ 0	\$ 691,751	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 102,765	\$ 0	\$ 102,765	(Sch 3)
170	.20-.39	Fringe Benefits	6800	31,553	0	31,553	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 134,318	\$ 0	\$ 134,318	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,062,988	\$ 0	\$ 3,062,988	
200		Total		\$ 11,831,664	\$ 0	\$ 11,831,664	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 351,915	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SEACLIFF HEALTHCARE CENTER

Provider NPI:
1154316933

OSHPD Facility Number:
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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				
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(2,338)	(2,338)						
010	4	Housekeeping - Other - Nonlabor	2,338	2,338						
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(47,464)		(47,464)					
065	4	Dietary - Other - Nonlabor	47,464		47,464					
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Provider NPI:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$0	0	0	0	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
SEACLIFF HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1154316933		6
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	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$351,915	\$351,915

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SEACLIFF HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154316933	6		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$192,646	(\$2,338)	\$190,308	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo	35,997	2,338	38,335	
							To reclassify medical waste disposal expense to the appropria cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
3	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$52,580	(\$47,464)	\$5,116	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	309,315	47,464	356,779	
							To reclassify dietitian consultant expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(i) and 52502(c)(1)				

Provider Name							Fiscal Period		Provider NPI		Adjustments
SEACLIFF HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1154316933		6
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>											
4	10.7	085	1,2,3	7	085	N/A	Pharmacy (Square Feet)	0	74	74	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	18,192	(54)	18,138	
	10.7	160	1,2,3	7	160	N/A	Activities	1,618	(471)	1,147	
	10.7	165	1,2,3	7	165	N/A	Administration	2,363	(69)	2,294	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	402	402	
	10.7	175	1	7	N/A	N/A	Total - Square Feet	35,495	(118)	35,377	
	10.7	175	2	7	N/A	N/A	Total - Square Feet	35,495	(1,629)	33,866	
	10.7	175	3	7	N/A	N/A	Total - Square Feet	35,495	(1,889)	33,606	
To adjust square footage statistics to agree with the provider's records 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
SEACLIFF HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1154316933		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
5	4.1	5	2	1	15	N/A	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 September 30, 2012 Report Date: October 19, 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	27,751	(27,545)	206		
6	Not Reported			1	16	N/A	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	20,966	20,966		