

**REPORT
ON THE
RATE SETTING AUDIT
SEACREST CONVALESCENT HOSPITAL
SAN PEDRO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1629146097
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: Gertrude Lake
Auditor: James Cheng**



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



EDMUND G. BROWN JR.
GOVERNOR

June 19, 2013

Ruth Santo Domingo Mendoza
Director of Reimbursement
Country Villa Health Services
5120 West Goldleaf Circle, Suite 400
Los Angeles, CA 90056

SEACREST CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1629146097
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.

Ruth Santo Domingo Mendoza
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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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility No.:
206190693

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	\$ 1,902,225	\$ 73.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 584,405	\$ 22.61
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 557,310	\$ 21.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 40,859	\$ 1.58
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,352	\$ 1.02
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,651	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 76,667	\$ 2.97
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 306,406	\$ 11.86
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 559,815	\$ 21.66
11	Cost of Routine Service/Audited Total Costs	\$ 4,070,338	\$ 4,071,691	\$ 157.54
12	Total Patient Days (Adj)	25,845	25,845	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 157.49	\$ 157.54	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	20,742	20,614	
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:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility No.:
206190693

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:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility No.:
206190693

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	\$ 40,950	\$ 40,950		
160	Activities	67,241		\$ 67,241	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	1,253	0	0	1,253
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	190,176	0	0	190,176
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	126,014	0	0	126,014
083	Speech Pathology	6,231	0	0	6,231
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	1,794,034	40,950	67,241	1,902,225 *
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	\$ 2,225,899	\$ 40,950	\$ 67,241	\$ 2,225,899

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SEACREST CONVALESCENT HOSPITAL

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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	\$ 132,860	\$ 132,860										
010	Housekeeping	124,835	2,229	\$ 127,064									
060	Laundry and Linen	46,180	4,249	4,133	\$ 54,563								
065	Dietary	159,489	15,360	14,941	0	\$ 189,790							
155	Social Services	N/A	697	678	0	0	\$ 1,374						
160	Activities	N/A	16,893	16,431	0	0	0	\$ 33,324					
165	Administration	N/A	4,493	4,370	0	0	0	0		\$ 8,864	\$ 8,864		
166	Medical Records	85,515	1,219	1,186	0	0	0	0		87,920		\$ 87,920	
170	Inservice Education - Nursing	52,444	2,194	2,134	0	0	0	0	\$ 56,773				
ANCILLARY SERVICES													
075	Patient Supplies		209	203	0	0	0	0	0	412	10	97	\$ 519
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	8	77	85
080	Physical Therapy		1,898	1,846	0	0	0	0	0	3,745	512	5,077	9,333
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	324	3,214	3,538
083	Speech Pathology		0	0	0	0	0	0	0	0	16	159	175
085	Pharmacy		0	0	0	0	0	0	0	0	208	2,062	2,270
090	Laboratory		0	0	0	0	0	0	0	0	32	320	352
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	13	131	144
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		83,209	80,938	54,563	189,790	1,374	33,324	56,773	499,970	7,733	76,702	584,405 *
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		209	203	0	0	0	0	0	412	8	80	500
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 601,323	\$ 132,860	\$ 127,064	\$ 54,563	\$ 189,790	\$ 1,374	\$ 33,324	\$ 56,773	\$ 504,540	\$ 8,864	\$ 87,920	\$ 601,323

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SEACREST CONVALESCENT HOSPITAL

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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	\$ 246,244	\$ 246,244										
010	Housekeeping	36,906	4,132	\$ 41,038									
060	Laundry and Linen	24,180	7,876	1,335	\$ 33,391								
065	Dietary	146,512	28,469	4,825	0	\$ 179,806							
155	Social Services	2,090	1,291	219	0	0	\$ 3,600						
160	Activities	7,625	31,309	5,307	0	0	0	\$ 44,241					
165	Administration	N/A	8,328	1,412	0	0	0	0		\$ 9,739	\$ 9,739		
166	Medical Records	6,965	2,259	383	0	0	0	0		9,607		\$ 9,607	
170	Inservice Education - Nursing	0	4,067	689	0	0	0	0	\$ 4,756				
ANCILLARY SERVICES													
075	Patient Supplies	1,574	387	66	0	0	0	0	0	2,027	11	11	\$ 2,048
077	Specialized Support Surfaces	3,034	0	0	0	0	0	0	0	3,034	9	8	3,051
080	Physical Therapy	0	3,518	596	0	0	0	0	0	4,115	562	555	5,232
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	356	351	707
083	Speech Pathology	0	0	0	0	0	0	0	0	0	18	17	35
085	Pharmacy	80,857	0	0	0	0	0	0	0	80,857	228	225	81,311
090	Laboratory	12,548	0	0	0	0	0	0	0	12,548	35	35	12,618
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,143	0	0	0	0	0	0	0	5,143	15	14	5,172
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	94,277	154,221	26,140	33,391	179,806	3,600	44,241	4,756	540,432	8,496	8,382	557,310
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	2,164	387	66	0	0	0	0	0	2,617	9	9	2,635
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 670,119	\$ 246,244	\$ 41,038	\$ 33,391	\$ 179,806	\$ 3,600	\$ 44,241	\$ 4,756	\$ 650,773	\$ 9,739	\$ 9,607	\$ 670,119

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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)	\$ 41,834	61%							
	Property Tax (line 40)	26,981	39%	\$ 68,815						
005	Plant Operations and Maintenance			1,861	\$ 1,861					
010	Housekeeping			1,123	31	\$ 1,155				
060	Laundry and Linen			2,141	60	38	\$ 2,238			
065	Dietary			7,741	215	136	0	\$ 8,092		
155	Social Services			351	10	6	0	0	\$ 367	
160	Activities			8,513	237	149	0	0	0	\$ 8,899
165	Administration			2,264	63	40	0	0	0	0
166	Medical Records			614	17	11	0	0	0	0
170	Inservice Education - Nursing			1,106	31	19	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			105	3	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			957	27	17	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			41,933	1,165	735	2,238	8,092	367	8,899
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			105	3	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 68,815	100%	\$ 68,815	\$ 1,861	\$ 1,155	\$ 2,238	\$ 8,092	\$ 367	\$ 8,899

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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 61% Of Total	Property Tax 39% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 41,834	61%							
	Property Tax (line 40)	26,981	39%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,367	\$ 2,367				
166	Medical Records				642		\$ 642			
170	Inservice Education - Nursing			\$ 1,156						
	ANCILLARY SERVICES									
075	Patient Supplies			0	110	3	1	\$ 113	\$ 69	\$ 44
077	Specialized Support Surfaces			0	0	2	1	3	2	1
080	Physical Therapy			0	1,000	137	37	1,174	714	460
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	87	23	110	67	43
083	Speech Pathology			0	0	4	1	5	3	2
085	Pharmacy			0	0	56	15	71	43	28
090	Laboratory			0	0	9	2	11	7	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4	1	4	3	2
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			1,156	64,586	2,065	560	67,211	40,859	26,352 *
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	110	2	1	113	69	44
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 68,815	100%	\$ 1,156	\$ 65,806	\$ 2,367	\$ 642	\$ 68,815	\$ 41,834	\$ 26,981

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SEACREST CONVALESCENT HOSPITAL

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 11,309												
055	Interest - Other	1,512												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	628,867 641,688	58%											
167	CDPH Licensing Fees	20,233	2%											
168	Professional Liability Insurance	87,879	8%											
169	Quality Assurance Fees	351,218	32%											
174	Caregiver Training	0	0%											
	Total	1,101,018	100%						\$ 1,101,018					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 1,253	\$ 412	\$ 2,027	\$ 110	\$ 3,802	1,215	\$ 708	\$ 22	\$ 97	\$ 387	\$ -
077	Specialized Support Surfaces			0	0	3,034	0	3,034	969	565	18	77	309	0
080	Physical Therapy			190,176	3,745	4,115	1,000	199,035	63,574	37,052	1,168	5,074	20,280	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			126,014	0	0	0	126,014	40,250	23,458	740	3,213	12,840	0
083	Speech Pathology			6,231	0	0	0	6,231	1,990	1,160	37	159	635	0
085	Pharmacy			0	0	80,857	0	80,857	25,827	15,052	475	2,061	8,239	0
090	Laboratory			0	0	12,548	0	12,548	4,008	2,336	74	320	1,279	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,143	0	5,143	1,643	957	30	131	524	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			1,902,225	499,970	540,432	64,586	3,007,213	960,539	559,815	17,651	76,667	306,406	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	412	2,617	110	3,139	1,003	584	18	80	320	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,101,018		\$ 2,225,899	\$ 504,540	\$ 650,773	\$ 65,806	\$ 3,447,017	\$ 1,101,018					
	Total Administrative Costs							\$ 1,101,018		\$ 641,688	\$ 20,233	\$ 87,879	\$ 351,218	\$ -
	Unit Cost Multiplier							0.31941182						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 96,783	\$ 19,346	\$ 3,009	\$ 119,139							
	TOTAL FACILITY COSTS							\$ 4,667,174						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SEACREST CONVALESCENT HOSPITAL

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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	424									
010	Housekeeping	256	256								
060	Laundry and Linen	488	488	488							
065	Dietary	1,764	1,764	1,764							
155	Social Services	80	80	80							
160	Activities	1,940	1,940	1,940							
165	Administration	516	516	516							
166	Medical Records	140	140	140							
170	Inservice Education - Nursing	252	252	252							
	ANCILLARY SERVICES										
075	Patient Supplies	24	24	24						3,802	3,802
077	Specialized Support Surfaces									3,034	3,034
080	Physical Therapy	218	218	218						199,035	199,035
081	Respiratory Therapy									0	0
082	Occupational Therapy									126,014	126,014
083	Speech Pathology									6,231	6,231
085	Pharmacy									80,857	80,857
090	Laboratory									12,548	12,548
095	Home Health Services									0	0
100	Other Ancillary Services									5,143	5,143
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,556	9,556	9,556	255,520	72,033	1,888,311	1,888,311	1,888,311	3,007,213	3,007,213
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	24	24	24						3,139	3,139
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,682	15,258	15,002	255,520	72,033	1,888,311	1,888,311	1,888,311	3,447,017	3,447,017
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 40,950	\$ 67,241			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021686046	0.035609071			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 132,860	\$ 127,064	\$ 54,563	\$ 189,790	\$ 1,374	\$ 33,324	\$ 56,773	\$ 8,864	\$ 87,920
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.70756325	8.46981310	0.21353538	2.63476312	0.00072774	0.01764758	0.03006533	0.00257136	0.02550606
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 246,244	\$ 41,038	\$ 33,391	\$ 179,806	\$ 3,600	\$ 44,241	\$ 4,756	\$ 9,739	\$ 9,607
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.13868135	2.73546877	0.13067699	2.49616149	0.00190643	0.02342880	0.00251880	0.00282536	0.00278716
	TOTAL CAPITAL COSTS - SCH. 5	\$ 68,815	\$ 1,861	\$ 1,155	\$ 2,238	\$ 8,092	\$ 367	\$ 8,899	\$ 1,156	\$ 2,367	\$ 642
	UNIT COST MULTIPLIER (CAPITAL COSTS)	4.38815202	0.12194104	0.07696199	0.00876050	0.11233136	0.00019434	0.00471262	0.00061215	0.00068666	0.00018630

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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	\$ 105,235	\$ 0	\$ 105,235	(Sch 3)
005	.20-.39	Fringe Benefits	6200	27,625	0	27,625	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	246,244	0	246,244	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 379,104	\$ 0	\$ 379,104	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 105,342	\$ 0	\$ 105,342	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,493	0	19,493	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,906	0	36,906	(Sch 4)
010		Housekeeping - Total	6300	\$ 161,741	\$ 0	\$ 161,741	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,061	0	6,061	(Sch 5)
025		Depreciation: Equipment	7140	21,501	0	21,501	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	14,272	0	14,272	(Sch 5)
040		Property Taxes	7300	26,981	0	26,981	(Sch 5)
045		Property Insurance	7400	11,309	0	11,309	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 1,512	\$ 0	\$ 1,512	(Sch 6)
057		Subtotal 005 - 055		\$ 622,481	\$ 0	\$ 622,481	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 39,789	\$ 0	\$ 39,789	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,391	0	6,391	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,180	0	24,180	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 70,360	\$ 0	\$ 70,360	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 133,215	\$ 0	\$ 133,215	(Sch 3)
065	.20-.39	Fringe Benefits	6500	26,274	0	26,274	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	146,512	0	146,512	(Sch 4)
065		Dietary - Total	6500	\$ 306,001	\$ 0	\$ 306,001	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 1,079	\$ 0	\$ 1,079	(Sch 2)
075	.20-.39	Fringe Benefits	8100	174	0	174	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,574	0	1,574	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,827	\$ 0	\$ 2,827	
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	3,034	0	3,034	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,034	\$ 0	\$ 3,034	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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	190,176	0	190,176	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 190,176	\$ 0	\$ 190,176	
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	126,014	0	126,014	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 126,014	\$ 0	\$ 126,014	
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	6,231	0	6,231	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 6,231	\$ 0	\$ 6,231	
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	80,857	0	80,857	(Sch 4)
085		Pharmacy - Total	8300	\$ 80,857	\$ 0	\$ 80,857	
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	12,548	0	12,548	(Sch 4)
090		Laboratory - Total	8400	\$ 12,548	\$ 0	\$ 12,548	
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	5,143	0	5,143	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,143	\$ 0	\$ 5,143	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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		\$ 426,830	\$ 0	\$ 426,830	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,502,420	\$ 0	\$ 1,502,420	(Sch 2)
105	.20-.39	Fringe Benefits	6110	291,614	0	291,614	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	94,277	0	94,277	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,888,311	\$ 0	\$ 1,888,311	
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:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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	2,164	0	2,164 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,164	\$ 0	\$ 2,164
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		\$ 1,890,475	\$ 0	\$ 1,890,475
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 34,272	\$ 0	\$ 34,272 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,678	0	6,678 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,090	0	2,090 (Sch 4)
155		Social Services - Total	6600	\$ 43,040	\$ 0	\$ 43,040

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SEACREST CONVALESCENT HOSPITAL

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

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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	\$ 52,211	\$ 0	\$ 52,211	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,030	0	15,030	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,625	0	7,625	(Sch 4)
160		Activities - Total	6700	\$ 74,866	\$ 0	\$ 74,866	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 273,486	\$ 0	\$ 273,486	(Sch 6)
165	.20-.39	Fringe Benefits	6900	44,889	0	44,889	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	310,492	0	310,492	(Sch 6)
165		Administration - Total	6900	\$ 628,867	\$ 0	\$ 628,867	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 74,385	\$ 0	\$ 74,385	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,130	0	11,130	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,965	0	6,965	(Sch 4)
166		Medical Records - Total	6900	\$ 92,480	\$ 0	\$ 92,480	
167		CDPH Licensing Fees	6900	\$ 20,233	\$ 0	\$ 20,233	(Sch 6)
168		Professional Liability Insurance	6900	\$ 87,879	\$ 0	\$ 87,879	(Sch 6)
169		Quality Assurance Fees	6900	\$ 351,218	\$ 0	\$ 351,218	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 42,511	\$ 0	\$ 42,511	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,933	0	9,933	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 52,444	\$ 0	\$ 52,444	
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		\$ 1,351,027	\$ 0	\$ 1,351,027	
200		Total		\$ 4,667,174	\$ 0	\$ 4,667,174	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 54,149	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SEACREST CONVALESCENT HOSPITAL

Provider NPI:
1629146097

OSHPD Facility Number:
206190693

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

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

Provider Name							Fiscal Period			Provider NPI		Adjustments
SEACREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1629146097		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 costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$54,149	\$54,149

Provider Name							Fiscal Period	Provider NPI		Adjustments
SEACREST CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629146097		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		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 May 19, 2013 Report Date: May 20, 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	20,742	(128)	20,614