

**REPORT
ON THE
RATE SETTING AUDIT**

**PACIFIC GROVE CONVALESCENT HOSPITAL
PACIFIC GROVE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1275614448**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Ken Phelan
Auditor: Joanne Hui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 13, 2013

John Lund, President
Pacific Grove Convalescent Hospital
200 Lighthouse Avenue
Pacific Grove, CA 93950

PACIFIC GROVE CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1275614448
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.

John Lund
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

PACIFIC GROVE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1275614448

OSHPD Facility No.:

206270842

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	\$ 2,101,482	\$ 132.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 537,254	\$ 33.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 427,803	\$ 26.89
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 203,743	\$ 12.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,057	\$ 1.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,292	\$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 81,697	\$ 5.14
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 175,471	\$ 11.03
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 447,470	\$ 28.13
11	Cost of Routine Service/Audited Total Costs	\$ 3,996,955	\$ 4,011,270	\$ 252.14
12	Total Patient Days (Adj 2)	15,892	15,909	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 251.51	\$ 252.14	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	8,648	0	
16	Medi-Cal Managed Care Days (Adj 4)		8,023	
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:

PACIFIC GROVE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1275614448

OSHPD Facility No.:

206270842

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:
PACIFIC GROVE CONVALESCENT HOSPITAL

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

Provider NPI:
1275614448

OSHPD Facility No.:
206270842

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	\$ 43,584	\$ 43,584		
160	Activities	58,112		\$ 58,112	
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	230,827	0	0	230,827
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	161,997	0	0	161,997
083	Speech Pathology	30,704	0	0	30,704
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	1,999,786	43,584	58,112	2,101,482 *
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	\$ 2,525,010	\$ 43,584	\$ 58,112	\$ 2,525,010

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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	\$ 46,947	\$ 46,947										
010	Housekeeping	68,786	-	\$ 68,786									
060	Laundry and Linen	68,786	3,884	5,691	\$ 78,361								
065	Dietary	210,986	2,764	4,050	0	\$ 217,800							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,965	7,275	0	0	0	0		\$ 12,241	\$ 12,241		
166	Medical Records	86,228	1,472	2,156	0	0	0	0		89,856		\$ 89,856	
170	Inservice Education - Nursing	89,300	0	0	0	0	0	0	\$ 89,300				
ANCILLARY SERVICES													
075	Patient Supplies		384	563	0	0	0	0	0	946	105	773	\$ 1,824
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		838	1,228	0	0	0	0	0	2,066	769	5,643	8,478
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	508	3,730	4,238
083	Speech Pathology		0	0	0	0	0	0	0	0	96	707	803
085	Pharmacy		0	0	0	0	0	0	0	0	461	3,386	3,848
090	Laboratory		0	0	0	0	0	0	0	0	162	1,192	1,355
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	26	194	220
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		27,981	40,998	78,361	217,800	0	0	89,300	454,440	9,929	72,885	537,254 *
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		4,658	6,825	0	0	0	0	0	11,483	183	1,345	13,012
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 571,033	\$ 46,947	\$ 68,786	\$ 78,361	\$ 217,800	\$ -	\$ -	\$ 89,300	\$ 468,936	\$ 12,241	\$ 89,856	\$ 571,033

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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	\$ 107,668	\$ 107,668										
010	Housekeeping	26,635	0	\$ 26,635									
060	Laundry and Linen	9,623	8,908	2,204	\$ 20,734								
065	Dietary	169,560	6,339	1,568	0	\$ 177,468							
155	Social Services	471	0	0	0	0	\$ 471						
160	Activities	1,581	0	0	0	0	0	\$ 1,581					
165	Administration	N/A	11,388	2,817	0	0	0	0		\$ 14,205	\$ 14,205		
166	Medical Records	1,289	3,375	835	0	0	0	0		5,499		\$ 5,499	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	29,326	880	218	0	0	0	0	0	30,424	122	47	\$ 30,594
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	5,030	1,922	476	0	0	0	0	0	7,428	892	345	8,665
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	590	228	818
083	Speech Pathology	0	0	0	0	0	0	0	0	0	112	43	155
085	Pharmacy	147,083	0	0	0	0	0	0	0	147,083	535	207	147,826
090	Laboratory	51,789	0	0	0	0	0	0	0	51,789	188	73	52,050
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,410	0	0	0	0	0	0	0	8,410	31	12	8,452
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	131,520	64,172	15,875	20,734	177,468	471	1,581	0	411,821	11,522	4,461	427,803 *
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	7,003	10,683	2,643	0	0	0	0	0	20,329	213	82	20,624
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 696,988	\$ 107,668	\$ 26,635	\$ 20,734	\$ 177,468	\$ 471	\$ 1,581	\$ -	\$ 677,284	\$ 14,205	\$ 5,499	\$ 696,988

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

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

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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)	\$ 240,023	89%							
	Property Tax (line 40)	28,341	11%	\$ 268,364						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			22,202	0	0	\$ 22,202			
065	Dietary			15,801	0	0	0	\$ 15,801		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			28,384	0	0	0	0	0	0
166	Medical Records			8,413	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,195	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,792	0	0	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			159,950	0	0	22,202	15,801	0	0
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			26,628	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 268,364	100%	\$ 268,364	\$ -	\$ -	\$ 22,202	\$ 15,801	\$ -	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

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

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 240,023	89%							
	Property Tax (line 40)	28,341	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 28,384	\$ 28,384				
166	Medical Records				8,413		\$ 8,413			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,195	244	72	\$ 2,511	\$ 2,246	\$ 265
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,792	1,783	528	7,103	6,352	750
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,178	349	1,527	1,366	161
083	Speech Pathology			0	0	223	66	289	259	31
085	Pharmacy			0	0	1,070	317	1,387	1,240	146
090	Laboratory			0	0	377	112	488	437	52
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	61	18	79	71	8
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			0	197,954	23,023	6,824	227,800	203,743	24,057
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	26,628	425	126	27,179	24,309	2,870
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 268,364	100%	\$ -	\$ 231,568	\$ 28,384	\$ 8,413	\$ 268,364	\$ 240,023	\$ 28,341

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 9,054												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	542,605												
	Total Costs Allocable as Administration	551,659	62%											
167	CDPH Licensing Fees	15,154	2%											
168	Professional Liability Insurance	100,719	11%											
169	Quality Assurance Fees	216,328	24%											
174	Caregiver Training	0	0%											
	Total	883,860	100%						\$ 883,860					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 946	\$ 30,424	\$ 2,195	\$ 33,565	7,601	\$ 4,744	\$ 130	\$ 866	\$ 1,860	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			230,827	2,066	7,428	4,792	245,113	55,510	34,647	952	6,326	13,586	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			161,997	0	0	0	161,997	36,687	22,898	629	4,181	8,979	0
083	Speech Pathology			30,704	0	0	0	30,704	6,953	4,340	119	792	1,702	0
085	Pharmacy			0	0	147,083	0	147,083	33,310	20,790	571	3,796	8,153	0
090	Laboratory			0	0	51,789	0	51,789	11,729	7,320	201	1,337	2,871	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,410	0	8,410	1,905	1,189	33	217	466	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			2,101,482	454,440	411,821	197,954	3,165,697	716,930	447,470	12,292	81,697	175,471	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	11,483	20,329	26,628	58,440	13,235	8,261	227	1,508	3,239	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 883,860		\$ 2,525,010	\$ 468,936	\$ 677,284	\$ 231,568	\$ 3,902,798	\$ 883,860					
	Total Administrative Costs							\$ 883,860		\$ 551,659	\$ 15,154	\$ 100,719	\$ 216,328	\$ -
	Unit Cost Multiplier							0.22646827						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 102,097	\$ 19,704	\$ 36,796	\$ 158,597							
	TOTAL FACILITY COSTS							\$ 4,945,255						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	607	607	607							
065	Dietary	432	432	432							
155	Social Services										
160	Activities										
165	Administration	776	776	776							
166	Medical Records	230	230	230							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	60	60	60						33,565	33,565
077	Specialized Support Surfaces									0	0
080	Physical Therapy	131	131	131						245,113	245,113
081	Respiratory Therapy									0	0
082	Occupational Therapy									161,997	161,997
083	Speech Pathology									30,704	30,704
085	Pharmacy									147,083	147,083
090	Laboratory									51,789	51,789
095	Home Health Services									0	0
100	Other Ancillary Services									8,410	8,410
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,373	4,373	4,373	79,460	47,676	2,131,306	2,131,306	2,131,306	3,165,697	3,165,697
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	728	728	728						58,440	58,440
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,337	7,337	7,337	79,460	47,676	2,131,306	2,131,306	2,131,306	3,902,798	3,902,798
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 43,584	\$ 58,112			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020449433	0.027265911			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 46,947	\$ 68,786	\$ 78,361	\$ 217,800	\$ -	\$ -	\$ 89,300	\$ 12,241	\$ 89,856
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.39866430	9.37522148	0.98616598	4.56834295	0.00000000	0.00000000	0.04189919	0.00313635	0.02302348
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 107,668	\$ 26,635	\$ 20,734	\$ 177,468	\$ 471	\$ 1,581	\$ -	\$ 14,205	\$ 5,499
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.67466267	3.63023034	0.26093720	3.72237004	0.00022099	0.00074180	0.00000000	0.00363959	0.00140902
	TOTAL CAPITAL COSTS - SCH. 5	\$ 268,364	\$ -	\$ -	\$ 22,202	\$ 15,801	\$ -	\$ -	\$ -	\$ 28,384	\$ 8,413
	UNIT COST MULTIPLIER (CAPITAL COSTS)	36.57680251	0.00000000	0.00000000	0.27941252	0.33142836	0.00000000	0.00000000	0.00000000	0.00727263	0.00215555

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

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

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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	\$ 40,560	\$ 0	\$ 40,560	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,387	0	6,387	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	107,668	0	107,668	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 154,615	\$ 0	\$ 154,615	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 53,707	\$ 0	\$ 53,707	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,079	0	15,079	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,635	0	26,635	(Sch 4)
010		Housekeeping - Total	6300	\$ 95,421	\$ 0	\$ 95,421	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 35,940	\$ 0	\$ 35,940	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	38,422	0	38,422	(Sch 5)
025		Depreciation: Equipment	7140	18,991	0	18,991	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	15,631	0	15,631	(Sch 5)
040		Property Taxes	7300	28,341	0	28,341	(Sch 5)
045		Property Insurance	7400	9,054	0	9,054	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	131,039	0	131,039	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 527,454	\$ 0	\$ 527,454	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 53,707	\$ 0	\$ 53,707	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,079	0	15,079	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,623	0	9,623	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 78,409	\$ 0	\$ 78,409	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 167,185	\$ 0	\$ 167,185	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,801	0	43,801	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	169,560	0	169,560	(Sch 4)
065		Dietary - Total	6500	\$ 380,546	\$ 0	\$ 380,546	
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	29,326	0	29,326	(Sch 4)
075		Patient Supplies - Total	8100	\$ 29,326	\$ 0	\$ 29,326	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

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

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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	\$ 94,977	\$ 0	\$ 94,977	(Sch 2)
080	.20-.39	Fringe Benefits	8200	22,516	0	22,516	(Sch 2)
080	.79	Agency Staff	8200	113,334	0	113,334	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	5,030	0	5,030	(Sch 4)
080		Physical Therapy - Total	8200	\$ 235,857	\$ 0	\$ 235,857	
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	\$ 41,706	\$ 0	\$ 41,706	(Sch 2)
082	.20-.39	Fringe Benefits	8250	8,896	0	8,896	(Sch 2)
082	.79	Agency Staff	8250	111,395	0	111,395	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 161,997	\$ 0	\$ 161,997	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 6,613	\$ 0	\$ 6,613	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,416	0	1,416	(Sch 2)
083	.79	Agency Staff	8280	22,675	0	22,675	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 30,704	\$ 0	\$ 30,704	
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	147,083	0	147,083	(Sch 4)
085		Pharmacy - Total	8300	\$ 147,083	\$ 0	\$ 147,083	
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	51,789	0	51,789	(Sch 4)
090		Laboratory - Total	8400	\$ 51,789	\$ 0	\$ 51,789	
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	8,410	0	8,410	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,410	\$ 0	\$ 8,410	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

PACIFIC GROVE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1275614448

OSHPD Facility Number:

206270842

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		\$ 665,166	\$ 0	\$ 665,166	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,584,750	\$ 0	\$ 1,584,750	(Sch 2)
105	.20-.39	Fringe Benefits	6110	415,036	0	415,036	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	131,520	0	131,520	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,131,306	\$ 0	\$ 2,131,306	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

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

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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	7,003	0	7,003 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,003	\$ 0	\$ 7,003
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		\$ 2,138,309	\$ 0	\$ 2,138,309
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,623	\$ 0	\$ 37,623 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,961	0	5,961 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	471	0	471 (Sch 4)
155		Social Services - Total	6600	\$ 44,055	\$ 0	\$ 44,055

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PACIFIC GROVE CONVALESCENT HOSPITAL

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

Provider NPI:
1275614448

OSHPD Facility Number:
206270842

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	\$ 49,770	\$ 0	\$ 49,770	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,342	0	8,342	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,581	0	1,581	(Sch 4)
160		Activities - Total	6700	\$ 59,693	\$ 0	\$ 59,693	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 148,626	\$ 0	\$ 148,626	(Sch 6)
165	.20-.39	Fringe Benefits	6900	24,564	0	24,564	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	369,415	0	369,415	(Sch 6)
165		Administration - Total	6900	\$ 542,605	\$ 0	\$ 542,605	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 71,219	\$ 0	\$ 71,219	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,009	0	15,009	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,289	0	1,289	(Sch 4)
166		Medical Records - Total	6900	\$ 87,517	\$ 0	\$ 87,517	
167		CDPH Licensing Fees	6900	\$ 15,154	\$ 0	\$ 15,154	(Sch 6)
168		Professional Liability Insurance	6900	\$ 100,719	\$ 0	\$ 100,719	(Sch 6)
169		Quality Assurance Fees	6900	\$ 216,328	\$ 0	\$ 216,328	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 71,394	\$ 0	\$ 71,394	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,906	0	17,906	(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	\$ 89,300	\$ 0	\$ 89,300	
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		\$ 1,155,371	\$ 0	\$ 1,155,371	
200		Total		\$ 4,945,255	\$ 0	\$ 4,945,255	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 86,807	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
PACIFIC GROVE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1275614448		4
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$86,807	\$86,807		

Provider Name							Fiscal Period			Provider NPI		Adjustments
PACIFIC GROVE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1275614448		4
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
2	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.5C CMS Pub. 15-1, Sections 2205, 2300, and 2304	15,892	17	15,909		
3	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: 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 March 29, 2013 Report Date: April 3, 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	8,648	(8,648)	0		
4	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	8,023	8,023		