

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN DIEGO HEALTHCARE CENTER
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1003098906**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: George Barbosa**



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



EDMUND G. BROWN JR.
GOVERNOR

March 21, 2013

Joel Bolten, Administrator
San Diego Healthcare Center
2828 Meadow Lark Drive
San Diego, CA 92123

SAN DIEGO HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER: 1003098906
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 that include a summary of the total due the State in the amount of \$8,784, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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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.

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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

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Certified

cc: Julie Mostelle
Cost Report Consultant
Axiom Healthcare Group
23480 Park Sorrento, Suite 100B
Calabasas, CA 91302

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility No.:
206370712

| 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 | \$ 7,284,201 | \$ 71.90 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 105) | \$ N/A | \$ 1,660,458 | \$ 16.39 |
| 3 | Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105) | \$ N/A | \$ 1,753,075 | \$ 17.30 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 105) | \$ N/A | \$ 2,921,827 | \$ 28.84 |
| 5 | Property Taxes (Sch. 5, Ln. 105) | \$ N/A | \$ 75,050 | \$ 0.74 |
| 6 | CDPH Licensing Fees (Sch. 6, Ln. 105) | \$ N/A | \$ 60,446 | \$ 0.60 |
| 7 | Professional Liability Insurance (Sch. 6, Ln. 105) | \$ N/A | \$ 150,555 | \$ 1.49 |
| 8 | Caregiver Training (Sch. 6, Ln. 105) | \$ N/A | \$ 0 | \$ 0.00 |
| 9 | Quality Assurance Fees (Sch. 6, Ln. 105) | \$ N/A | \$ 1,077,377 | \$ 10.63 |
| 10 | Cost of Administration (Sch. 6, Ln. 105) | \$ N/A | \$ 2,431,878 | \$ 24.00 |
| 11 | Cost of Routine Service/Audited Total Costs | \$ 17,631,275.00 | \$ 17,414,868 | \$ 171.89 |
| 12 | Total Patient Days (Adj 7) | 101,320 | 101,313 | |
| 13 | Cost Per Patient Day (Cost Divided by Days) | \$ 174.02 | \$ 171.89 | |
| 14 | Overpayments (Adj 9) | \$ 0 | \$ 8,784 | |
| 15 | Medi-Cal Days (Adj 8) | 77,578 | 77,087 | |
| 16 | Medi-Cal Managed Care Days (Adj) | | 0 | |
| INTERMEDIATE CARE | | | | |
| 17 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | \$ | \$ 0 | |
| 18 | Total Patient Days (Adj) | | 0 | |
| 19 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 20 | Overpayments (Adj) | \$ | \$ 0 | |
| MENTALLY DISORDERED CARE | | | | |
| 21 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | \$ | \$ 0 | |
| 22 | Total Patient Days (Adj) | | 0 | |
| 23 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 24 | Overpayments (Adj) | \$ | \$ 0 | |
| DEVELOPMENTALLY DISABLED CARE | | | | |
| 25 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | \$ | \$ 0 | |
| 26 | Total Patient Days (Adj) | | 0 | |
| 27 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 28 | Overpayments (Adj) | \$ | \$ 0 | |
| SUBACUTE CARE | | | | |
| 29 | Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25) | \$ N/A | \$ 0 | \$ 0.00 |
| 30 | Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26) | \$ N/A | \$ 0 | \$ 0.00 |
| 31 | Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27) | \$ N/A | \$ 0 | \$ 0.00 |
| 32 | Cost of Capital Related (Subacute Care Sch. 1, Ln. 28) | \$ N/A | \$ 0 | \$ 0.00 |
| 33 | Property Taxes (Subacute Care Sch. 1, Ln. 29) | \$ N/A | \$ 0 | \$ 0.00 |
| 34 | CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30) | \$ N/A | \$ 0 | \$ 0.00 |
| 35 | Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31) | \$ N/A | \$ 0 | \$ 0.00 |
| 36 | Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32) | \$ N/A | \$ 0 | \$ 0.00 |
| 37 | Caregiver Training (Subacute Care Sch. 1, Ln. 33) | \$ N/A | \$ 0 | \$ 0.00 |
| 38 | Cost of Administration (Subacute Care Sch.1, Ln. 34) | \$ N/A | \$ 0 | \$ 0.00 |
| 39 | Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35) | \$ 0 | \$ 0 | \$ 0.00 |
| 40 | Total Patient Days (Subacute Care Sch. 1, Ln. 36) | 0 | 0 | |
| 41 | Cost Per Patient Day (Cost Divided by Days) | \$ 0.00 | \$ 0.00 | |
| 42 | Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40) | \$ 0 | \$ 0 | |

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility No.:
206370712

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility No.:
206370712

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Soc Svcs | Activities | Total |
|----------|--|-------------------------------------|-------------------|-------------------|---------------------|
| | | | 155 | 160 | |
| | GENERAL SERVICES | | | | |
| 005 | Plant Operations and Maintenance | | | | |
| 010 | Housekeeping | | | | |
| 060 | Laundry and Linen | | | | |
| 065 | Dietary | | | | |
| 155 | Social Services | \$ 175,900 | \$ 175,900 | | |
| 160 | Activities | 293,582 | | \$ 293,582 | |
| 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 | 708,483 | 0 | 0 | 708,483 |
| 081 | Respiratory Therapy | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | 480,551 | 0 | 0 | 480,551 |
| 083 | Speech Pathology | 148,483 | 0 | 0 | 148,483 |
| 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 | 6,814,719 | 175,900 | 293,582 | 7,284,201 * |
| 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 | \$ 8,621,718 | \$ 175,900 | \$ 293,582 | \$ 8,621,718 |

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAN DIEGO HEALTHCARE CENTER

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

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 | \$ 132,318 | \$ 132,318 | | | | | | | | | | |
| 010 | Housekeeping | 331,667 | 2,282 | \$ 333,949 | | | | | | | | | |
| 060 | Laundry and Linen | 170,645 | 6,091 | 15,642 | \$ 192,377 | | | | | | | | |
| 065 | Dietary | 815,164 | 25,380 | 65,179 | 0 | \$ 905,723 | | | | | | | |
| 155 | Social Services | N/A | 1,020 | 2,619 | 0 | 0 | \$ 3,639 | | | | | | |
| 160 | Activities | N/A | 5,707 | 14,657 | 0 | 0 | 0 | \$ 20,364 | | | | | |
| 165 | Administration | N/A | 4,493 | 11,539 | 0 | 0 | 0 | 0 | \$ 16,033 | \$ 16,033 | | | |
| 166 | Medical Records | 178,011 | 1,406 | 3,610 | 0 | 0 | 0 | 0 | 183,027 | | \$ 183,027 | | |
| 170 | Inservice Education - Nursing | 92,336 | 1,557 | 3,997 | 0 | 0 | 0 | 0 | \$ 97,890 | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | |
| 075 | Patient Supplies | | 2,262 | 5,809 | 0 | 0 | 0 | 0 | 0 | 8,071 | 143 | 1,627 | \$ 9,840 |
| 077 | Specialized Support Surfaces | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83 | 942 | 1,025 |
| 080 | Physical Therapy | | 4,317 | 11,086 | 0 | 0 | 0 | 0 | 0 | 15,403 | 862 | 9,845 | 26,110 |
| 081 | Respiratory Therapy | | 192 | 492 | 0 | 0 | 0 | 0 | 0 | 684 | 6 | 73 | 763 |
| 082 | Occupational Therapy | | 662 | 1,700 | 0 | 0 | 0 | 0 | 0 | 2,362 | 509 | 5,813 | 8,684 |
| 083 | Speech Pathology | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 151 | 1,718 | 1,869 |
| 085 | Pharmacy | | 542 | 1,392 | 0 | 0 | 0 | 0 | 0 | 1,933 | 592 | 6,759 | 9,285 |
| 090 | Laboratory | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 340 | 369 |
| 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 | 81 | 929 | 1,010 |
| 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 | | 76,252 | 195,826 | 192,377 | 905,723 | 3,639 | 20,364 | 97,890 | 1,492,072 | 13,562 | 154,824 | 1,660,458 |
| 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 | | 156 | 400 | 0 | 0 | 0 | 0 | 0 | 556 | 14 | 157 | 727 |
| 145 | Other Nonreimbursable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 1,720,141 | \$ 132,318 | \$ 333,949 | \$ 192,377 | \$ 905,723 | \$ 3,639 | \$ 20,364 | \$ 97,890 | \$ 1,521,082 | \$ 16,033 | \$ 183,027 | \$ 1,720,141 |

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAN DIEGO HEALTHCARE CENTER

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

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 | \$ 500,812 | \$ 500,812 | | | | | | | | | | |
| 010 | Housekeeping | 99,913 | 8,639 | \$ 108,552 | | | | | | | | | |
| 060 | Laundry and Linen | 71,910 | 23,053 | 5,084 | \$ 100,047 | | | | | | | | |
| 065 | Dietary | 631,005 | 96,061 | 21,187 | 0 | \$ 748,252 | | | | | | | |
| 155 | Social Services | 37 | 3,860 | 851 | 0 | 0 | \$ 4,748 | | | | | | |
| 160 | Activities | 36,326 | 21,602 | 4,764 | 0 | 0 | 0 | \$ 62,692 | | | | | |
| 165 | Administration | N/A | 17,007 | 3,751 | 0 | 0 | 0 | 0 | | \$ 20,757 | \$ 20,757 | | |
| 166 | Medical Records | 0 | 5,321 | 1,173 | 0 | 0 | 0 | 0 | | 6,494 | | \$ 6,494 | |
| 170 | Inservice Education - Nursing | 0 | 5,891 | 1,299 | 0 | 0 | 0 | 0 | \$ 7,191 | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | |
| 075 | Patient Supplies | 66,051 | 8,561 | 1,888 | 0 | 0 | 0 | 0 | 0 | 76,501 | 185 | 58 | \$ 76,743 |
| 077 | Specialized Support Surfaces | 81,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 81,414 | 107 | 33 | 81,554 |
| 080 | Physical Therapy | 0 | 16,339 | 3,604 | 0 | 0 | 0 | 0 | 0 | 19,943 | 1,116 | 349 | 21,408 |
| 081 | Respiratory Therapy | 0 | 726 | 160 | 0 | 0 | 0 | 0 | 0 | 886 | 8 | 3 | 896 |
| 082 | Occupational Therapy | 0 | 2,506 | 553 | 0 | 0 | 0 | 0 | 0 | 3,058 | 659 | 206 | 3,924 |
| 083 | Speech Pathology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 195 | 61 | 256 |
| 085 | Pharmacy | 566,271 | 2,051 | 452 | 0 | 0 | 0 | 0 | 0 | 568,774 | 767 | 240 | 569,781 |
| 090 | Laboratory | 29,349 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,349 | 39 | 12 | 29,400 |
| 095 | Home Health Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | 80,265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80,265 | 105 | 33 | 80,403 |
| 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 | 454,831 | 288,608 | 63,654 | 100,047 | 748,252 | 4,748 | 62,692 | 7,191 | 1,730,023 | 17,559 | 5,493 | 1,753,075 * |
| 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 | 8,425 | 590 | 130 | 0 | 0 | 0 | 0 | 0 | 9,145 | 18 | 6 | 9,169 |
| 145 | Other Nonreimbursable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 2,626,609 | \$ 500,812 | \$ 108,552 | \$ 100,047 | \$ 748,252 | \$ 4,748 | \$ 62,692 | \$ 7,191 | \$ 2,599,358 | \$ 20,757 | \$ 6,494 | \$ 2,626,609 |

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Ratio | Capital | Plant Ops | Hskpng | Laundry | Dietary | Soc Svcs | Activities |
|----------|--|-------------------------------------|-------------|---------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | | | | Various | 5 | 10 | 60 | 65 | 155 | 160 |
| | GENERAL SERVICES | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | \$ 3,140,107 | 97% | | | | | | | |
| | Property Tax (line 40) | 80,657 | 3% | \$ 3,220,764 | | | | | | |
| 005 | Plant Operations and Maintenance | | | 124,635 | \$ 124,635 | | | | | |
| 010 | Housekeeping | | | 53,406 | 2,150 | \$ 55,556 | | | | |
| 060 | Laundry and Linen | | | 142,516 | 5,737 | 2,602 | \$ 150,856 | | | |
| 065 | Dietary | | | 593,868 | 23,906 | 10,843 | 0 | \$ 628,618 | | |
| 155 | Social Services | | | 23,862 | 961 | 436 | 0 | 0 | \$ 25,259 | |
| 160 | Activities | | | 133,546 | 5,376 | 2,438 | 0 | 0 | 0 | \$ 141,360 |
| 165 | Administration | | | 105,138 | 4,232 | 1,920 | 0 | 0 | 0 | 0 |
| 166 | Medical Records | | | 32,893 | 1,324 | 601 | 0 | 0 | 0 | 0 |
| 170 | Inservice Education - Nursing | | | 36,422 | 1,466 | 665 | 0 | 0 | 0 | 0 |
| | ANCILLARY SERVICES | | | | | | | | | |
| 075 | Patient Supplies | | | 52,928 | 2,131 | 966 | 0 | 0 | 0 | 0 |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | | | 101,011 | 4,066 | 1,844 | 0 | 0 | 0 | 0 |
| 081 | Respiratory Therapy | | | 4,485 | 181 | 82 | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | | | 15,490 | 624 | 283 | 0 | 0 | 0 | 0 |
| 083 | Speech Pathology | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 085 | Pharmacy | | | 12,679 | 510 | 231 | 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 | | | 1,784,237 | 71,824 | 32,578 | 150,856 | 628,618 | 25,259 | 141,360 |
| 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 | | | 3,648 | 147 | 67 | 0 | 0 | 0 | 0 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 3,220,764 | 100% | \$ 3,220,764 | \$ 124,635 | \$ 55,556 | \$ 150,856 | \$ 628,618 | \$ 25,259 | \$ 141,360 |

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

| 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 97% Of Total | Property Tax 3% Of Total |
|----------|--|-------------------------------------|-------|----------------|-------------------|------------|---------------------|--------------|------------------------------|--------------------------|
| | GENERAL SERVICES | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | \$ 3,140,107 | 97% | | | | | | | |
| | Property Tax (line 40) | 80,657 | 3% | | | | | | | |
| 005 | Plant Operations and Maintenance | | | | | | | | | |
| 010 | Housekeeping | | | | | | | | | |
| 060 | Laundry and Linen | | | | | | | | | |
| 065 | Dietary | | | | | | | | | |
| 155 | Social Services | | | | | | | | | |
| 160 | Activities | | | | | | | | | |
| 165 | Administration | | | | \$ 111,290 | \$ 111,290 | | | | |
| 166 | Medical Records | | | | 34,818 | | \$ 34,818 | | | |
| 170 | Inservice Education - Nursing | | | \$ 38,553 | | | | | | |
| | ANCILLARY SERVICES | | | | | | | | | |
| 075 | Patient Supplies | | | 0 | 56,025 | 989 | 309 | \$ 57,324 | \$ 55,888 | \$ 1,436 |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 573 | 179 | 752 | 733 | 19 |
| 080 | Physical Therapy | | | 0 | 106,922 | 5,986 | 1,873 | 114,781 | 111,906 | 2,874 |
| 081 | Respiratory Therapy | | | 0 | 4,748 | 44 | 14 | 4,806 | 4,686 | 120 |
| 082 | Occupational Therapy | | | 0 | 16,396 | 3,535 | 1,106 | 21,037 | 20,510 | 527 |
| 083 | Speech Pathology | | | 0 | 0 | 1,045 | 327 | 1,372 | 1,337 | 34 |
| 085 | Pharmacy | | | 0 | 13,421 | 4,110 | 1,286 | 18,817 | 18,345 | 471 |
| 090 | Laboratory | | | 0 | 0 | 207 | 65 | 271 | 264 | 7 |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 0 | 0 | 565 | 177 | 741 | 723 | 19 |
| 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 | | | 38,553 | 2,873,283 | 94,141 | 29,453 | 2,996,877 | 2,921,827 | 75,050 * |
| 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 | 3,862 | 95 | 30 | 3,987 | 3,887 | 100 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | \$ 3,220,764 | 100% | \$ 38,553 | \$ 3,074,656 | \$ 111,290 | \$ 34,818 | \$ 3,220,764 | \$ 3,140,107 | \$ 80,657 |

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN DIEGO HEALTHCARE CENTER

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

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. 65% of Total | DPH Licensing Fees 2% of Total | Professional Liability Ins. 4% of Total | Quality Assur. Fees 29% of Total | Caregiver Training 0% of Total |
|---------------------------|---|-------------------------------------|-------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------|------------------------|---------------------|--------------------------------|---|----------------------------------|--------------------------------|
| GENERAL SERVICES | | | | | | | | | | | | | | |
| 045 | Property Insurance | \$ 17,602 | | | | | | | | | | | | |
| 055 | Interest - Other | 217,896 | | | | | | | | | | | | |
| 165 | Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) | 2,639,373 | | | | | | | | | | | | |
| | Total Costs Allocable as Administration | 2,874,871 | 65% | | | | | | | | | | | |
| 167 | CDPH Licensing Fees | 71,457 | 2% | | | | | | | | | | | |
| 168 | Professional Liability Insurance | 177,980 | 4% | | | | | | | | | | | |
| 169 | Quality Assurance Fees | 1,273,633 | 29% | | | | | | | | | | | |
| 174 | Caregiver Training | 0 | 0% | | | | | | | | | | | |
| | Total | 4,397,941 | 100% | | | | | | \$ 4,397,941 | | | | | |
| ANCILLARY SERVICES | | | | | | | | | | | | | | |
| 075 | Patient Supplies | | | \$ - | \$ 8,071 | \$ 76,501 | \$ 56,025 | \$ 140,596 | 39,093 | \$ 25,555 | \$ 635 | \$ 1,582 | \$ 11,321 | \$ - |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 81,414 | 0 | 81,414 | 22,638 | 14,798 | 368 | 916 | 6,556 | 0 |
| 080 | Physical Therapy | | | 708,483 | 15,403 | 19,943 | 106,922 | 850,751 | 236,555 | 154,633 | 3,844 | 9,573 | 68,506 | 0 |
| 081 | Respiratory Therapy | | | 0 | 684 | 886 | 4,748 | 6,317 | 1,757 | 1,148 | 29 | 71 | 509 | 0 |
| 082 | Occupational Therapy | | | 480,551 | 2,362 | 3,058 | 16,396 | 502,367 | 139,686 | 91,310 | 2,270 | 5,653 | 40,453 | 0 |
| 083 | Speech Pathology | | | 148,483 | 0 | 0 | 0 | 148,483 | 41,286 | 26,988 | 671 | 1,671 | 11,956 | 0 |
| 085 | Pharmacy | | | 0 | 1,933 | 568,774 | 13,421 | 584,128 | 162,420 | 106,171 | 2,639 | 6,573 | 47,036 | 0 |
| 090 | Laboratory | | | 0 | 0 | 29,349 | 0 | 29,349 | 8,161 | 5,334 | 133 | 330 | 2,363 | 0 |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 0 | 0 | 80,265 | 0 | 80,265 | 22,318 | 14,589 | 363 | 903 | 6,463 | 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 | | | 7,284,201 | 1,492,072 | 1,730,023 | 2,873,283 | 13,379,579 | 3,720,256 | 2,431,878 | 60,446 | 150,555 | 1,077,377 | 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 | 556 | 9,145 | 3,862 | 13,563 | 3,771 | 2,465 | 61 | 153 | 1,092 | 0 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUBTOTAL | \$ 4,397,941 | | \$ 8,621,718 | \$ 1,521,082 | \$ 2,599,358 | \$ 3,074,656 | \$ 15,816,813 | \$ 4,397,941 | | | | | |
| | Total Administrative Costs | | | | | | | \$ 4,397,941 | | \$ 2,874,871 | \$ 71,457 | \$ 177,980 | \$ 1,273,633 | \$ - |
| | Unit Cost Multiplier | | | | | | | 0.27805481 | | | | | | |
| | Accumulated Administration Costs (Sch 2 thru 5) | | | \$ 199,059 | \$ 27,251 | \$ 146,108 | \$ 372,419 | | | | | | | |
| | TOTAL FACILITY COSTS | | | | | | | \$ 20,587,173 | | | | | | |

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN DIEGO HEALTHCARE CENTER

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

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

| Line No. | DESCRIPTION | Capital (SQ FT) VARIOUS (Adj 6) | 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 | 2,084 | | | | | | | | | |
| 010 | Housekeeping | 893 | 893 | | | | | | | | |
| 060 | Laundry and Linen | 2,383 | 2,383 | 2,383 | | | | | | | |
| 065 | Dietary | 9,930 | 9,930 | 9,930 | | | | | | | |
| 155 | Social Services | 399 | 399 | 399 | | | | | | | |
| 160 | Activities | 2,233 | 2,233 | 2,233 | | | | | | | |
| 165 | Administration | 1,758 | 1,758 | 1,758 | | | | | | | |
| 166 | Medical Records | 550 | 550 | 550 | | | | | | | |
| 170 | Inservice Education - Nursing | 609 | 609 | 609 | | | | | | | |
| | ANCILLARY SERVICES | | | | | | | | | | |
| 075 | Patient Supplies | 885 | 885 | 885 | | | | | | 140,596 | 140,596 |
| 077 | Specialized Support Surfaces | | | | | | | | | 81,414 | 81,414 |
| 080 | Physical Therapy | 1,689 | 1,689 | 1,689 | | | | | | 850,751 | 850,751 |
| 081 | Respiratory Therapy | 75 | 75 | 75 | | | | | | 6,317 | 6,317 |
| 082 | Occupational Therapy | 259 | 259 | 259 | | | | | | 502,367 | 502,367 |
| 083 | Speech Pathology | | | | | | | | | 148,483 | 148,483 |
| 085 | Pharmacy | 212 | 212 | 212 | | | | | | 584,128 | 584,128 |
| 090 | Laboratory | | | | | | | | | 29,349 | 29,349 |
| 095 | Home Health Services | | | | | | | | | 0 | 0 |
| 100 | Other Ancillary Services | | | | | | | | | 80,265 | 80,265 |
| 101 | Subacute Care Ancillary Services | | | | | | | | | 0 | 0 |
| 102 | Subacute Care - Pediatric Ancillary Services | | | | | | | | | 0 | 0 |
| | ROUTINE SERVICES | | | | | | | | | | |
| 105 | Skilled Nursing Care | 29,834 | 29,834 | 29,834 | 1,003,740 | 301,122 | 7,269,550 | 7,269,550 | 7,269,550 | 13,379,579 | 13,379,579 |
| 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 | 61 | 61 | 61 | | | | | | 13,563 | 13,563 |
| 145 | Other Nonreimbursable | | | | | | | | | 0 | 0 |
| | TOTAL STATISTICS | 53,854 | 51,770 | 50,877 | 1,003,740 | 301,122 | 7,269,550 | 7,269,550 | 7,269,550 | 15,816,813 | 15,816,813 |
| | TOTAL DIRECT SALARIES COSTS - SCH. 2 | | | | | | \$ 175,900 | \$ 293,582 | | | |
| | UNIT COST MULTIPLIER (DIRECT SALARIES) | | | | | | 0.024196821 | 0.040385168 | | | |
| | TOTAL INDIRECT SALARIES COSTS - SCH. 3 | | \$ 132,318 | \$ 333,949 | \$ 192,377 | \$ 905,723 | \$ 3,639 | \$ 20,364 | \$ 97,890 | \$ 16,033 | \$ 183,027 |
| | UNIT COST MULTIPLIER (INDIRECT SALARIES) | | 2.55588179 | 6.56385798 | 0.19166053 | 3.00782745 | 0.00050055 | 0.00280133 | 0.01346575 | 0.00101364 | 0.01157166 |
| | TOTAL INDIRECT OTHER COSTS - SCH. 4 | | \$ 500,812 | \$ 108,552 | \$ 100,047 | \$ 748,252 | \$ 4,748 | \$ 62,692 | \$ 7,191 | \$ 20,757 | \$ 6,494 |
| | UNIT COST MULTIPLIER (INDIRECT OTHER) | | 9.67378791 | 2.13361033 | 0.09967425 | 2.48488143 | 0.00065316 | 0.00862391 | 0.00098915 | 0.00131236 | 0.00041058 |
| | TOTAL CAPITAL COSTS - SCH. 5 | \$ 3,220,764 | \$ 124,635 | \$ 55,556 | \$ 150,856 | \$ 628,618 | \$ 25,259 | \$ 141,360 | \$ 38,553 | \$ 111,290 | \$ 34,818 |
| | UNIT COST MULTIPLIER (CAPITAL COSTS) | 59.80547406 | 2.40746780 | 1.09196999 | 0.15029351 | 2.08758501 | 0.00347458 | 0.01944548 | 0.00530331 | 0.00703619 | 0.00220131 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

| 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 | \$ 103,365 | \$ 0 | \$ 103,365 | (Sch 3) |
| 005 | .20-.39 | Fringe Benefits | 6200 | 28,953 | 0 | 28,953 | (Sch 3) |
| 005 | .79 | Agency Staff | 6200 | | 0 | 0 | (Sch 3) |
| 005 | .40-.99 | Other - Nonlabor | 6200 | 500,812 | 0 | 500,812 | (Sch 4) |
| 005 | | Plant Operations and Maintenance - Total | 6200 | \$ 633,130 | \$ 0 | \$ 633,130 | |
| 010 | | Housekeeping | | | | | |
| 010 | .01-.19 | Salaries and Wages | 6300 | \$ 266,288 | \$ 0 | \$ 266,288 | (Sch 3) |
| 010 | .20-.39 | Fringe Benefits | 6300 | 65,379 | 0 | 65,379 | (Sch 3) |
| 010 | .79 | Agency Staff | 6300 | | 0 | 0 | (Sch 3) |
| 010 | .40-.99 | Other - Nonlabor | 6300 | 99,913 | 0 | 99,913 | (Sch 4) |
| 010 | | Housekeeping - Total | 6300 | \$ 431,580 | \$ 0 | \$ 431,580 | |
| 015 | | Depreciation: Buildings and Improvements | 7110 - 7120 | \$ 783,421 | \$ 0 | \$ 783,421 | (Sch 5) |
| 020 | | Depreciation: Leasehold Improvements | 7130 | | 0 | 0 | (Sch 5) |
| 025 | | Depreciation: Equipment | 7140 | 86,917 | 0 | 86,917 | (Sch 5) |
| 030 | | Depreciation and Amortization - Other | 7150 - 7160 | | 0 | 0 | (Sch 5) |
| 035 | | Leases and Rentals | 7200 | | 41,853 | 41,853 | (Sch 5) |
| 040 | | Property Taxes | 7300 | 81,487 | (830) | 80,657 | (Sch 5) |
| 045 | | Property Insurance | 7400 | 17,602 | 0 | 17,602 | (Sch 6) |
| 050 | | Interest - Property, Plant, and Equipment | 7500 | 2,227,916 | 0 | 2,227,916 | (Sch 5) |
| 055 | | Interest - Other | 7600 | \$ 217,896 | \$ 0 | \$ 217,896 | (Sch 6) |
| 057 | | Subtotal 005 - 055 | | \$ 4,479,949 | \$ 41,023 | \$ 4,520,972 | |
| 060 | | Laundry and Linen | | | | | |
| 060 | .01-.19 | Salaries and Wages | 6400 | \$ 141,701 | \$ 0 | \$ 141,701 | (Sch 3) |
| 060 | .20-.39 | Fringe Benefits | 6400 | 28,944 | 0 | 28,944 | (Sch 3) |
| 060 | .79 | Agency Staff | 6400 | | 0 | 0 | (Sch 3) |
| 060 | .40-.99 | Other - Nonlabor | 6400 | 71,910 | 0 | 71,910 | (Sch 4) |
| 060 | | Laundry and Linen - Total | 6400 | \$ 242,555 | \$ 0 | \$ 242,555 | |
| 065 | | Dietary | | | | | |
| 065 | .01-.19 | Salaries and Wages | 6500 | \$ 650,664 | \$ 0 | \$ 650,664 | (Sch 3) |
| 065 | .20-.39 | Fringe Benefits | 6500 | 164,500 | 0 | 164,500 | (Sch 3) |
| 065 | .79 | Agency Staff | 6500 | | 0 | 0 | (Sch 3) |
| 065 | .40-.99 | Other - Nonlabor | 6500 | 635,483 | (4,478) | 631,005 | (Sch 4) |
| 065 | | Dietary - Total | 6500 | \$ 1,450,647 | \$ (4,478) | \$ 1,446,169 | |
| 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 | 66,051 | 0 | 66,051 | (Sch 4) |
| 075 | | Patient Supplies - Total | 8100 | \$ 66,051 | \$ 0 | \$ 66,051 | |
| 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 | 81,414 | 0 | 81,414 | (Sch 4) |
| 077 | | Specialized Support Surfaces - Total | 8150 | \$ 81,414 | \$ 0 | \$ 81,414 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

| Line No. | Natural Class | ACCOUNT TITLE | ACCOUNT NUMBER | AS REPORTED | AUDIT ADJUSTMENTS 8A-1 | AS AUDITED | |
|----------|---------------|----------------------------------|----------------|-------------|------------------------|------------|---------|
| 080 | | Physical Therapy | | | | | |
| 080 | .01-.19 | Salaries and Wages | 8200 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 080 | .20-.39 | Fringe Benefits | 8200 | | 0 | 0 | (Sch 2) |
| 080 | .79 | Agency Staff | 8200 | 708,483 | 0 | 708,483 | (Sch 2) |
| 080 | .40-.99 | Other - Nonlabor | 8200 | | 0 | 0 | (Sch 4) |
| 080 | | Physical Therapy - Total | 8200 | \$ 708,483 | \$ 0 | \$ 708,483 | |
| 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 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 082 | .20-.39 | Fringe Benefits | 8250 | | 0 | 0 | (Sch 2) |
| 082 | .79 | Agency Staff | 8250 | 480,551 | 0 | 480,551 | (Sch 2) |
| 082 | .40-.99 | Other - Nonlabor | 8250 | | 0 | 0 | (Sch 4) |
| 082 | | Occupational Therapy - Total | 8250 | \$ 480,551 | \$ 0 | \$ 480,551 | |
| 083 | | Speech Pathology | | | | | |
| 083 | .01-.19 | Salaries and Wages | 8280 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 083 | .20-.39 | Fringe Benefits | 8280 | | 0 | 0 | (Sch 2) |
| 083 | .79 | Agency Staff | 8280 | 148,483 | 0 | 148,483 | (Sch 2) |
| 083 | .40-.99 | Other - Nonlabor | 8280 | | 0 | 0 | (Sch 4) |
| 083 | | Speech Pathology - Total | 8280 | \$ 148,483 | \$ 0 | \$ 148,483 | |
| 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 | 566,271 | 0 | 566,271 | (Sch 4) |
| 085 | | Pharmacy - Total | 8300 | \$ 566,271 | \$ 0 | \$ 566,271 | |
| 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 | 29,349 | 0 | 29,349 | (Sch 4) |
| 090 | | Laboratory - Total | 8400 | \$ 29,349 | \$ 0 | \$ 29,349 | |
| 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 | 80,265 | 0 | 80,265 | (Sch 4) |
| 100 | | Other Ancillary Services - Total | 8900 | \$ 80,265 | \$ 0 | \$ 80,265 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

| 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 | | \$ 2,160,867 | \$ 0 | \$ 2,160,867 | |
| | | Routine Services | | | | | |
| 105 | | Skilled Nursing Care | | | | | |
| 105 | .01-.19 | Salaries and Wages | 6110 | \$ 5,492,482 | \$ 0 | \$ 5,492,482 | (Sch 2) |
| 105 | .20-.39 | Fringe Benefits | 6110 | 1,322,237 | 0 | 1,322,237 | (Sch 2) |
| 105 | .49 | Agency Staff | 6110 | | 0 | 0 | (Sch 2) |
| 105 | .40-.99 | Other - Nonlabor | 6110 | 466,225 | (11,394) | 454,831 | (Sch 4) |
| 105 | | Skilled Nursing Care - Total | 6110 | \$ 7,280,944 | \$ (11,394) | \$ 7,269,550 | |
| 110 | | Intermediate Care | | | | | |
| 110 | .01-.19 | Salaries and Wages | 6120 | \$ | \$ 0 | \$ 0 | |
| 110 | .20-.39 | Fringe Benefits | 6120 | | 0 | 0 | |
| 110 | .49 | Agency Staff | 6120 | | 0 | 0 | |
| 110 | .40-.99 | Other - Nonlabor | 6120 | | 0 | 0 | |
| 110 | | Intermediate Care - Total | 6120 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 115 | | Mentally Disordered Care | | | | | |
| 115 | .01-.19 | Salaries and Wages | 6130 | \$ | \$ 0 | \$ 0 | |
| 115 | .20-.39 | Fringe Benefits | 6130 | | 0 | 0 | |
| 115 | .49 | Agency Staff | 6130 | | 0 | 0 | |
| 115 | .40-.99 | Other - Nonlabor | 6130 | | 0 | 0 | |
| 115 | | Mentally Disordered Care - Total | 6130 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 120 | | Developmentally Disabled Care | | | | | |
| 120 | .01-.19 | Salaries and Wages | 6140 | \$ | \$ 0 | \$ 0 | |
| 120 | .20-.39 | Fringe Benefits | 6140 | | 0 | 0 | |
| 120 | .49 | Agency Staff | 6140 | | 0 | 0 | |
| 120 | .40-.99 | Other - Nonlabor | 6140 | | 0 | 0 | |
| 120 | | Developmentally Disabled Care - Total | 6140 | \$ 0 | \$ 0 | \$ 0 | (Sch 2) |
| 125 | | Subacute Care | | | | | |
| 125 | .01-.19 | Salaries and Wages | 6150 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 125 | .20-.39 | Fringe Benefits | 6150 | | 0 | 0 | (Sch 2) |
| 125 | .49 | Agency Staff | 6150 | | 0 | 0 | (Sch 2) |
| 125 | .40-.99 | Other - Nonlabor | 6150 | | 0 | 0 | (Sch 4) |
| 125 | | Subacute Care - Total | 6150 | \$ 0 | \$ 0 | \$ 0 | |
| 126 | | Subacute Care - Pediatric | | | | | |
| 126 | .01-.19 | Salaries and Wages | 6160 | \$ | \$ 0 | \$ 0 | (Sch 2) |
| 126 | .20-.39 | Fringe Benefits | 6160 | | 0 | 0 | (Sch 2) |
| 126 | .49 | Agency Staff | 6160 | | 0 | 0 | (Sch 2) |
| 126 | .40-.99 | Other - Nonlabor | 6160 | | 0 | 0 | (Sch 4) |
| 126 | | Subacute Care - Pediatric - Total | 6160 | \$ 0 | \$ 0 | \$ 0 | |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

| 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 |
| 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 |
| 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 |
| | | Other Nonreimbursable | | | | |
| 139 | | Residential Care | | | | |
| 139 | .01-.19 | Salaries and Wages | 9100 | \$ | \$ 0 | \$ 0 |
| 139 | .20-.39 | Fringe Benefits | 9100 | | 0 | 0 |
| 139 | .49 | Agency Staff | 9100 | | 0 | 0 |
| 139 | .40-.99 | Other - Nonlabor | 9100 | | 0 | 0 |
| 139 | | Residential Care - Total | 9100 | \$ 0 | \$ 0 | \$ 0 |
| 140 | | Beauty and Barber | | | | |
| 140 | .01-.19 | Salaries and Wages | 8900 | \$ | \$ 0 | \$ 0 |
| 140 | .20-.39 | Fringe Benefits | 8900 | | 0 | 0 |
| 140 | .49 | Agency Staff | 8900 | | 0 | 0 |
| 140 | .40-.99 | Other - Nonlabor | 8900 | 8,425 | 0 | 8,425 |
| 140 | | Beauty and Barber - Total | 8900 | \$ 8,425 | \$ 0 | \$ 8,425 |
| 145 | | Other Nonreimbursable | | | | |
| 145 | .01-.19 | Salaries and Wages | 9100 | \$ | \$ 0 | \$ 0 |
| 145 | .20-.39 | Fringe Benefits | 9100 | | 0 | 0 |
| 145 | .49 | Agency Staff | 9100 | | 0 | 0 |
| 145 | .40-.99 | Other - Nonlabor | 9100 | | 0 | 0 |
| 145 | | Other Nonreimbursable - Total | 9100 | \$ 0 | \$ 0 | \$ 0 |
| 146 | | Subtotal 105 - 145 | | \$ 7,289,369 | \$ (11,394) | \$ 7,277,975 |
| 155 | | Social Services | | | | |
| 155 | .01-.19 | Salaries and Wages | 6600 | \$ 140,780 | \$ 0 | \$ 140,780 |
| 155 | .20-.39 | Fringe Benefits | 6600 | 35,120 | 0 | 35,120 |
| 155 | .49 | Agency Staff | 6600 | | 0 | 0 |
| 155 | .40-.99 | Other - Nonlabor | 6600 | 37 | 0 | 37 |
| 155 | | Social Services - Total | 6600 | \$ 175,937 | \$ 0 | \$ 175,937 |

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN DIEGO HEALTHCARE CENTER

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

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

| 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 | \$ 229,950 | \$ 0 | \$ 229,950 | (Sch 2) |
| 160 | .20-.39 | Fringe Benefits | 6700 | 63,632 | 0 | 63,632 | (Sch 2) |
| 160 | .49 | Agency Staff | 6700 | | 0 | 0 | (Sch 2) |
| 160 | .40-.99 | Other - Nonlabor | 6700 | 36,326 | 0 | 36,326 | (Sch 4) |
| 160 | | Activities - Total | 6700 | \$ 329,908 | \$ 0 | \$ 329,908 | |
| 165 | | Administration | | | | | |
| 165 | .01-.19 | Salaries and Wages | 6900 | \$ 680,229 | \$ 0 | \$ 680,229 | (Sch 6) |
| 165 | .20-.39 | Fringe Benefits | 6900 | 132,435 | 0 | 132,435 | (Sch 6) |
| 165 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 6) |
| 165 | .40-.99 | Other - Nonlabor | 6900 | 2,227,265 | (400,556) | 1,826,709 | (Sch 6) |
| 165 | | Administration - Total | 6900 | \$ 3,039,929 | \$ (400,556) | \$ 2,639,373 | |
| 166 | | Medical Records | | | | | |
| 166 | .01-.19 | Salaries and Wages | 6900 | \$ 149,573 | \$ 0 | \$ 149,573 | (Sch 3) |
| 166 | .20-.39 | Fringe Benefits | 6900 | 28,438 | 0 | 28,438 | (Sch 3) |
| 166 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 3) |
| 166 | .40-.99 | Other - Nonlabor | 6900 | | 0 | 0 | (Sch 4) |
| 166 | | Medical Records - Total | 6900 | \$ 178,011 | \$ 0 | \$ 178,011 | |
| 167 | | CDPH Licensing Fees | 6900 | \$ 71,457 | \$ 0 | \$ 71,457 | (Sch 6) |
| 168 | | Professional Liability Insurance | 6900 | \$ 213,467 | \$ (35,487) | \$ 177,980 | (Sch 6) |
| 169 | | Quality Assurance Fees | 6900 | \$ 1,273,633 | \$ 0 | \$ 1,273,633 | (Sch 6) |
| 170 | | Inservice Education - Nursing | | | | | |
| 170 | .01-.19 | Salaries and Wages | 6800 | \$ 78,380 | \$ 0 | \$ 78,380 | (Sch 3) |
| 170 | .20-.39 | Fringe Benefits | 6800 | 13,956 | 0 | 13,956 | (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 | \$ 92,336 | \$ 0 | \$ 92,336 | |
| 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 | | \$ 5,374,678 | \$ (436,043) | \$ 4,938,635 | |
| 200 | | Total | | \$ 20,998,065 | \$ (410,892) | \$ 20,587,173 | |
| 210 | 0.24 | Total Facility Group Health Insurance * | 6900 | | | \$ 0 | |

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SAN DIEGO HEALTHCARE CENTER

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

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

| Line No. | Sub No. | TOTAL ADJ (Page 1) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ 5 | AUDIT ADJ | AUDIT ADJ | 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 | 0 | | | | | | | |
| 010 | 4 | Housekeeping - Other - Nonlabor | 0 | | | | | | | |
| 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 | 41,853 | 41,853 | | | | | | |
| 040 | 4 | Property Taxes | (830) | | (830) | | | | | |
| 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 | 0 | | | | | | | |
| 065 | 4 | Dietary - Other - Nonlabor | (4,478) | (4,478) | | | | | | |
| 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:
SAN DIEGO HEALTHCARE CENTER

Provider NPI:
1003098906

OSHPD Facility Number:
206370712

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

| Line No. | Sub No. | Description | TOTAL ADJ (Page 1) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ 5 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|----------|---------|---------------------------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|-----------|-----------|-----------|
| 174 | 3 | Caregiver Training - Agency Staff | 0 | | | | | | | | |
| 174 | 4 | Caregiver Training - Other - Nonlabor | 0 | | | | | | | | |
| 200 | | Total | (\$410,892) (To Sch 8) | 0 | 0 | (830) | (26,851) | (383,211) | 0 | 0 | 0 |

| Provider Name | | | | | | | Fiscal Period | | Provider NPI | | Adjustments |
|--|-----------------------|------|--------------|------|------|--------|--|---------------|---------------------|---------------|-------------|
| SAN DIEGO HEALTHCARE CENTER | | | | | | | JANUARY 1, 2011 THROUGH DECEMBER 31, 2011 | | 1003098906 | | 9 |
| 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 | | | | | |
| RECLASSIFICATIONS OF REPORTED COSTS | | | | | | | | | | | |
| 1 | 10.5 | 065 | 4 | 8A-1 | 065 | 4 | Dietary - Other - Nonlabor | \$635,483 | (\$4,478) | \$631,005 | |
| | 10.5 | 105 | 4 | 8A-1 | 105 | 4 | Skilled Nursing Care - Other - Nonlabor | 466,225 | (11,394) | 454,831 | |
| | 10.5 | 165 | 4 | 8A-1 | 165 | 4 | Administration - Other - Nonlabor | 2,227,265 | (25,981) | 2,201,284 * | |
| | 10.5 | 035 | 4 | 8A-1 | 035 | 4 | Leases and Rentals | 0 | 41,853 | 41,853 | |
| | | | | | | | To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300 CCR, Title 22, Sections 52000(e) and 5250' | | | | |
| 2 | 10.5 | 165 | 4 | 8A-1 | 165 | 4 | Administration - Other - Nonlabor | * \$2,201,284 | \$8,636 | \$2,209,920 * | |
| | 10.5 | 168 | 4 | 8A-1 | 168 | 4 | Administration - Professional Liability Insurance | 213,467 | (8,636) | 204,831 * | |
| | | | | | | | To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Sections 2162 CCR, Title 22, Sections 52000(b) and 5250' | | | | |

*Balance carried forward from prior/to subsequent adjustment

| Provider Name | | | | | | | Fiscal Period | | Provider NPI | | Adjustments |
|--------------------------------------|-----------------------|------|--------------|------|------|--------|--|---------------|---------------------|-------------|-------------|
| SAN DIEGO HEALTHCARE CENTER | | | | | | | JANUARY 1, 2011 THROUGH DECEMBER 31, 2011 | | 1003098906 | | 9 |
| Report References | | | | | | | | | | | |
| Cost Report | | | Audit Report | | | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted | |
| ADJUSTMENTS TO REPORTED COSTS | | | | | | | | | | | |
| 3 | 10.5 | 040 | 4 | 8A-1 | 040 | 4 | Property Taxes To reconcile the property taxes to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | \$81,487 | (\$830) | \$80,657 | |
| 4 | 10.5 | 168 | 4 | 8A-1 | 168 | 4 | Administration - Professional Liability Insurance To adjust the reported liability insurance expense to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | * \$204,831 | (\$26,851) | \$177,980 | |
| 5 | 10.5 | 165 | 4 | 8A-1 | 165 | 4 | Administration - Other - Nonlabor To adjust reported home office costs to agree with the Lifehouse Healthcare Services and Lifehouse Holdings, LLC Home Office Audit Reports for fiscal period ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304 | * \$2,209,920 | (\$383,211) | \$1,826,709 | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | | | | | | Fiscal Period | Provider NPI | | Adjustments |
|---|-----------------------|------|--------------|------|------|---------|---|--------------|---------------------|-------------|
| SAN DIEGO HEALTHCARE CENTER | | | | | | | JANUARY 1, 2011 THROUGH DECEMBER 31, 2011 | 1003098906 | | 9 |
| 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> | | | | | | | | | | |
| 6 | 10.7 | 005 | 1 | 7 | 005 | | Plant Operations and Maintenance (Square Feet) | 2,064 | 20 | 2,084 |
| | 10.7 | 175 | 1 | 7 | N/A | | Total-Square Feet | 53,834 | 20 | 53,854 |
| | | | | | | | To adjust the reported square footage statistics to agree with the provider's square footage schedule. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306 | | | |

| Provider Name | | | | | | | Fiscal Period | Provider NPI | | Adjustments |
|---|-----------------------|------|--------------|------|------|---------|---|--------------|---------------------|-------------|
| SAN DIEGO HEALTHCARE CENTER | | | | | | | JANUARY 1, 2011 THROUGH DECEMBER 31, 2011 | 1003098906 | | 9 |
| 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 | | | | | | | | | | |
| 7 | 4.1 | 5 | 6 | 1 | 12 | | Patient Days To adjust total patient days to agree with the provider's patient census records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304 | 101,320 | (7) | 101,313 |
| 8 | 4.1 | 5 | 2 | 1 | 15 | | Total 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 17, 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 | 77,578 | (491) | 77,087 |

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|------------------------------------|-----------------------|------|--------------|------|------|--------|---|--|--|--------------|---------------------|-------------|
| SAN DIEGO HEALTHCARE CENTER | | | | | | | JANUARY 1, 2011 THROUGH DECEMBER 31, 2011 | | | 1003098906 | | 9 |
| Report References | | | | | | | | | | | | |
| Cost Report | | | Audit Report | | | | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | Explanation of Audit Adjustments | | | As Reported | Increase (Decrease) | As Adjusted |
| <u>ADJUSTMENT TO OTHER MATTERS</u> | | | | | | | | | | | | |
| 9 | Not Reported | | | 1 | 14 | | Overpayments To recover outstanding Med-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1 | | | \$0 | \$8,784 | \$8,784 |