APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 28, 2014

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

In the Matter of:

PROVIDER: SAN DIEGO HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER: 1003098906
FISCAL PERIOD ENDED: DECEMBER 31, 2011
CASE NUMBER: NF13-1211-676K-CH

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated January 14, 2014, the following revisions are made to the Medi-Cal audit report dated March 21, 2013.

SUMMARY OF REVISION

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 17,414,868	$ 171.89
Revision	110,838	1.10
Revised Cost and Cost Per Day	$ 17,525,706	$ 172.99

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Eddie Uppal, Consultant
Axiom Healthcare Group
9534 Topanga Canyon Boulevard
Chatsworth, CA 91311

Jerry Winklhofer, Accounting Manager
Lifehouse Health Service
300 Corporate Pointe, Suite 550
Culver City, CA 90230

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED 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 AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 7,284,201	$ 7,284,201	$ 71.90
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 1,660,458	$ 1,660,458	$ 16.39
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 1,753,075	$ 1,753,075	$ 17.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 2,921,827	$ 2,921,827	$ 28.84
5	Property Taxes (Sch. 5, Ln. 105)	$ 75,050	$ 75,050	$ 0.74
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 60,446	$ 60,446	$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 150,555	$ 143,441	$ 1.42
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 1,077,377	$ 1,077,377	$ 10.63
10	Cost of Administration (Sch. 6, Ln. 105)	$ 2,431,878	$ 2,549,831	$ 25.17
11	Cost of Routine Service/Audited Total Costs	$ 17,414,868	$ 17,525,706.25	$ 172.99
12	Total Patient Days (Rev)	101,313	101,313	
13	Cost Per Patient Day (Cost Divided by Days)	$ 171.89	$ 172.99	
14	Overpayments (Rev)	$ 8,784	$ 8,784	
15	Medi-Cal Days (Rev)	77,087	77,087	
16	Medi-Cal Managed Care Days (Rev)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED 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 AUDITED	AS REVISED	REVISED 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 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 Srvs 155	Activities 160	Total	
	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 Srvs 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 Srvs 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 Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 28% 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)	2,778,812												
	Total Costs Allocable as Administration	3,014,310	67%											
167	CDPH Licensing Fees	71,457	2%											
168	Professional Liability Insurance	169,570	4%											
169	Quality Assurance Fees	1,273,633	28%											
174	Caregiver Training	0	0%											
	Total	4,528,970	100%						$ 4,528,970					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 8,071	$ 76,501	$ 56,025	$ 140,596	40,258	$ 26,794	$ 635	$ 1,507	$ 11,321	$ -
077	Specialized Support Surfaces			0	0	81,414	0	81,414	23,312	15,516	368	873	6,556	0
080	Physical Therapy			708,483	15,403	19,943	106,922	850,751	243,603	162,133	3,844	9,121	68,506	0
081	Respiratory Therapy			0	684	886	4,748	6,317	1,809	1,204	29	68	509	0
082	Occupational Therapy			480,551	2,362	3,058	16,396	502,367	143,847	95,739	2,270	5,386	40,453	0
083	Speech Pathology			148,483	0	0	0	148,483	42,516	28,297	671	1,592	11,956	0
085	Pharmacy			0	1,933	568,774	13,421	584,128	167,259	111,321	2,639	6,262	47,036	0
090	Laboratory			0	0	29,349	0	29,349	8,404	5,593	133	315	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	22,983	15,297	363	861	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	3,831,095	2,549,831	60,446	143,441	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	3,884	2,585	61	145	1,092	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 4,528,970		$ 8,621,718	$ 1,521,082	$ 2,599,358	$ 3,074,656	$ 15,816,813	$ 4,528,970					
	Total Administrative Costs							$ 4,528,970		$ 3,014,310	$ 71,457	$ 169,570	$ 1,273,633	$ -
	Unit Cost Multiplier							0.28633897						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 199,059	$ 27,251	$ 146,108	$ 372,419						
	TOTAL FACILITY COSTS							$ 20,718,202						

* (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	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	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 REVISED 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 AUDITED	REVISIONS 8A-1	AS REVISED	
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	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	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	0	(Sch 5)
025		Depreciation: Equipment	7140	86,917	0	86,917	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	41,853	0	41,853	(Sch 5)
040		Property Taxes	7300	80,657	0	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**		$ 4,520,972	$ 0	$ 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	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	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	631,005	0	631,005	(Sch 4)
065		Dietary - Total	6500	$ 1,446,169	$ 0	$ 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	$ 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	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	$ 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	81,414	0	81,414	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 81,414	$ 0	$ 81,414	

SUMMARY OF REVISED 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 AUDITED	REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	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	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	480,551	0	480,551	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	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	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	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	$ 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	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	$ 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	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	$ 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	80,265	0	80,265	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 80,265	$ 0	$ 80,265	

SUMMARY OF REVISED 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 AUDITED	REVISIONS 8A-1	AS REVISED	
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**		$ 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	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	454,831	0	454,831	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 7,269,550	$ 0	$ 7,269,550	
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 REVISED 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 AUDITED	REVISIONS 8A-1	AS REVISED	
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	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	8,425	0	8,425	(Sch 4)
140		Beauty and Barber - Total	8900	$ 8,425	$ 0	$ 8,425	
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**		$ 7,277,975	$ 0	$ 7,277,975	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 140,780	$ 0	$ 140,780	(Sch 2)
155	.20-.39	Fringe Benefits	6600	35,120	0	35,120	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	37	0	37	(Sch 4)
155		Social Services - Total	6600	$ 175,937	$ 0	$ 175,937	

SUMMARY OF REVISED 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 AUDITED	REVISIONS 8A-1	AS REVISED	
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	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	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,826,709	139,439	1,966,148	(Sch 6)
165		Administration - Total	6900	$ 2,639,373	$ 139,439	$ 2,778,812	
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	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	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	$ 177,980	$ (8,410)	$ 169,570	(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	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	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	$ 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		$ 4,938,635	$ 131,029	$ 5,069,664	
200		**Total**		**$ 20,587,173**	**$ 131,029**	**$ 20,718,202**	

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

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
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

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	139,439	139,439							
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(8,410)		(8,410)						
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$131,029 (To Sch 8)	139,439	(8,410)	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
SAN DIEGO HEALTHCARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1003098906	2

Report References										
	Audit Report			Revised Report						
Rev. No.	Sch.	Line	Col.	Sch.	Line	Sub. No	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
							REVISIONS TO AUDITED COSTS			
1	8	165	3	8A-1	165	4	Administration - Other - Nonlabor APPEAL FINDIING - ISSUES 1,2,and 5, ADJUSTMENT NO.5 (Source: Report of Findings dated January 14, 2014)	$1,826,709	$139,439	$1,966,148
2	8	168	3	8A-1	168	4	Administration - Professional Liability Insurance APPEAL FINDING - ISSUE 8, ADJUSTMENT NO. 4 (Source: Report of Findings dated January 14, 2014)	$177,980	($8,410)	$169,570