APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

POINT LOMA CONVALESCENT HOSPITAL
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1538174990

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: Ginn Sampson
Auditor: Ngocle Truong

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

October 21, 2013

Guy Reggev, Administrator
Point Loma Convalescent Hospital
3202 Duke Street
San Diego, CA 92110

In the Matter of:

POINT LOMA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI): 1538174990
FISCAL PERIOD ENDED: DECEMBER 31, 2011
CASE NUMBER: NF13-1211-801K-AJ

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 15, 2013, the following revisions are made to the Medi-Cal audit report dated April 11, 2013.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 9,821,456	$ 209.82
Revision	0	0.00
Revised Cost and Cost Per Day	$ 9,821,456	$ 209.82

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: Michael Lesnick
Axiom Healthcare Group
18627 Brookhurst Street, Suite 341
Fountain Valley, CA 92708

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility No.:
206370763

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)	$ 4,230,960	$ 4,230,960	$ 90.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 795,045	$ 795,045	$ 16.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 1,426,202	$ 1,426,202	$ 30.47
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 1,207,652	$ 1,207,652	$ 25.80
5	Property Taxes (Sch. 5, Ln. 105)	$ 69,114	$ 69,114	$ 1.48
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 25,137	$ 25,137	$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 87,515	$ 88,785	$ 1.90
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 475,853	$ 475,853	$ 10.17
10	Cost of Administration (Sch. 6, Ln. 105)	$ 1,503,979	$ 1,502,708	$ 32.10
11	Cost of Routine Service/Audited Total Costs	$ 9,821,456.00	$ 9,821,456	$ 209.82
12	Total Patient Days (Rev)	46,809	46,809	
13	Cost Per Patient Day (Cost Divided by Days)	$ 209.82	$ 209.82	
14	Overpayments (Rev)	$ 84,711	$ 84,711	
15	Medi-Cal Days (Rev)	23,359	23,359	
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	

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility No.:
206370763

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:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility No.:
206370763

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	$ 112,671	$ 112,671			
160	Activities	137,173		$ 137,173		
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	771,539	0	0	771,539	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	731,504	0	0	731,504	
083	Speech Pathology	168,861	0	0	168,861	
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	3,981,116	112,671	137,173	4,230,960	*
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	$ 5,902,864	$ 112,671	$ 137,173	$ 5,902,864	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: POINT LOMA CONVALESCENT HOSPITAL
Provider NPI: 1538174990
OSHPD Facility Number: 206370763
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	$ 91,041	$ 91,041											
010	Housekeeping	144,528	267	$ 144,795										
060	Laundry and Linen	108,979	5,802	9,254	$ 124,035									
065	Dietary	316,397	5,496	8,766	0	$ 330,659								
155	Social Services	N/A	484	772	0	0	$ 1,256							
160	Activities	N/A	1,886	3,009	0	0	0	$ 4,895						
165	Administration	N/A	6,740	10,751	0	0	0	0		$ 17,491	$ 17,491			
166	Medical Records	109,887	889	1,418	0	0	0	0		112,193		$ 112,193		
170	Inservice Education - Nursing	63,830	0	0	0	0	0	0	$ 63,830					
	ANCILLARY SERVICES													
075	Patient Supplies		1,570	2,505	0	0	0	0	0	4,075	253	1,626	$ 5,954	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	112	717	829	
080	Physical Therapy		711	1,134	0	0	0	0	0	1,845	1,383	8,871	12,099	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,278	8,200	9,478	
083	Speech Pathology		0	0	0	0	0	0	0	0	295	1,891	2,186	
085	Pharmacy		0	0	0	0	0	0	0	0	946	6,065	7,010	
090	Laboratory		0	0	0	0	0	0	0	0	68	433	501	
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	63	404	467	
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		66,841	106,619	124,035	330,659	1,256	4,895	63,830	698,135	13,070	83,839	795,045	*
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		356	567	0	0	0	0	0	923	23	147	1,092	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 834,662	$ 91,041	$ 144,795	$ 124,035	$ 330,659	$ 1,256	$ 4,895	$ 63,830	$ 704,978	$ 17,491	$ 112,193	$ 834,662	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: POINT LOMA CONVALESCENT HOSPITAL
Provider NPI: 1538174990
OSHPD Facility Number: 206370763
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	$ 525,115	$ 525,115											
010	Housekeeping	30,452	1,538	$ 31,990										
060	Laundry and Linen	26,391	33,464	2,045	$ 61,900									
065	Dietary	333,700	31,698	1,937	0	$ 367,335								
155	Social Services	1,628	2,791	171	0	0	$ 4,590							
160	Activities	8,268	10,879	665	0	0	0	$ 19,812						
165	Administration	N/A	38,875	2,375	0	0	0	0		$ 41,250	$ 41,250			
166	Medical Records	35,735	5,126	313	0	0	0	0		41,175		$ 41,175		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	108,228	9,057	553	0	0	0	0	0	117,838	598	597	$ 119,032	
077	Specialized Support Surfaces	64,024	0	0	0	0	0	0	0	64,024	264	263	64,551	
080	Physical Therapy	3,824	4,101	251	0	0	0	0	0	8,176	3,262	3,256	14,693	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	656	0	0	0	0	0	0	0	656	3,015	3,009	6,680	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	695	694	1,389	
085	Pharmacy	541,534	0	0	0	0	0	0	0	541,534	2,230	2,226	545,990	
090	Laboratory	38,704	0	0	0	0	0	0	0	38,704	159	159	39,022	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	36,072	0	0	0	0	0	0	0	36,072	149	148	36,369	
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	501,881	385,534	23,556	61,900	367,335	4,590	19,812	0	1,364,607	30,825	30,769	1,426,202	*
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	4,761	2,051	125	0	0	0	0	0	6,937	54	54	7,045	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,260,973	$ 525,115	$ 31,990	$ 61,900	$ 367,335	$ 4,590	$ 19,812	$ -	$ 2,178,548	$ 41,250	$ 41,175	$ 2,260,973	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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)	$ 1,271,596	95%							
	Property Tax (line 40)	72,773	5%	$ 1,344,369						
005	Plant Operations and Maintenance			40,314	$ 40,314					
010	Housekeeping			3,819	118	$ 3,937				
060	Laundry and Linen			83,104	2,569	252	$ 85,924			
065	Dietary			78,719	2,434	238	0	$ 81,390		
155	Social Services			6,931	214	21	0	0	$ 7,166	
160	Activities			27,018	835	82	0	0	0	$ 27,935
165	Administration			96,542	2,985	292	0	0	0	0
166	Medical Records			12,731	394	39	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			22,491	695	68	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,185	315	31	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			957,424	29,598	2,899	85,924	81,390	7,166	27,935
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			5,092	157	15	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,344,369	100%	$ 1,344,369	$ 40,314	$ 3,937	$ 85,924	$ 81,390	$ 7,166	$ 27,935

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

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 95% Of Total	Property Tax 5% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,271,596	95%								
	Property Tax (line 40)	72,773	5%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 99,819	$ 99,819					
166	Medical Records				13,163		$ 13,163				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	23,254	1,446	191	$ 24,892	$ 23,544	$ 1,347	
077	Specialized Support Surfaces			0	0	638	84	722	683	39	
080	Physical Therapy			0	10,530	7,892	1,041	19,464	18,410	1,054	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	7,295	962	8,257	7,810	447	
083	Speech Pathology			0	0	1,683	222	1,904	1,801	103	
085	Pharmacy			0	0	5,396	712	6,107	5,777	331	
090	Laboratory			0	0	386	51	437	413	24	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	359	47	407	385	22	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	1,192,338	74,592	9,836	1,276,766	1,207,652	69,114	*
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	5,265	131	17	5,413	5,120	293	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 1,344,369	100%	$ -	$ 1,231,388	$ 99,819	$ 13,163	$ 1,344,369	$ 1,271,596	$ 72,773	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: POINT LOMA CONVALESCENT HOSPITAL
Provider NPI: 1538174990
OSHPD Facility Number: 206370763
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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 8,551												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	2,002,365												
	Total Costs Allocable as Administration	2,010,916	72%											
167	CDPH Licensing Fees	33,638	1%											
168	Professional Liability Insurance	118,812	4%											
169	Quality Assurance Fees	636,784	23%											
174	Caregiver Training	0	0%											
	Total	2,800,150	100%						$ 2,800,150					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 4,075	$ 117,838	$ 23,254	$ 145,167	40,577	$ 29,140	$ 487	$ 1,722	$ 9,228	$ -
077	Specialized Support Surfaces			0	0	64,024	0	64,024	17,896	12,852	215	759	4,070	0
080	Physical Therapy			771,539	1,845	8,176	10,530	792,090	221,404	159,000	2,660	9,394	50,350	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			731,504	0	656	0	732,160	204,652	146,970	2,458	8,684	46,540	0
083	Speech Pathology			168,861	0	0	0	168,861	47,200	33,896	567	2,003	10,734	0
085	Pharmacy			0	0	541,534	0	541,534	151,369	108,705	1,818	6,423	34,423	0
090	Laboratory			0	0	38,704	0	38,704	10,818	7,769	130	459	2,460	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	36,072	0	36,072	10,083	7,241	121	428	2,293	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			4,230,960	698,135	1,364,607	1,192,338	7,486,040	2,092,484	1,502,708	25,137	88,785	475,853	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	923	6,937	5,265	13,125	3,669	2,635	44	156	834	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 2,800,150		$ 5,902,864	$ 704,978	$ 2,178,548	$ 1,231,388	$ 10,017,777	$ 2,800,150					
	Total Administrative Costs							$ 2,800,150		$ 2,010,916	$ 33,638	$ 118,812	$ 636,784	$ -
	Unit Cost Multiplier							0.27951810						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 129,684	$ 82,425	$ 112,981	$ 325,091						
	TOTAL FACILITY COSTS							$ 13,143,018						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: POINT LOMA CONVALESCENT HOSPITAL
Provider NPI: 1538174990
OSHPD Facility Number: 206370763
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)
	GENERAL SERVICES	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
005	Plant Operations and Maintenance	570									
010	Housekeeping	54	54								
060	Laundry and Linen	1,175	1,175	1,175							
065	Dietary	1,113	1,113	1,113							
155	Social Services	98	98	98							
160	Activities	382	382	382							
165	Administration	1,365	1,365	1,365							
166	Medical Records	180	180	180							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	318	318	318						145,167	145,167
077	Specialized Support Surfaces									64,024	64,024
080	Physical Therapy	144	144	144						792,090	792,090
081	Respiratory Therapy									0	0
082	Occupational Therapy									732,160	732,160
083	Speech Pathology									168,861	168,861
085	Pharmacy									541,534	541,534
090	Laboratory									38,704	38,704
095	Home Health Services									0	0
100	Other Ancillary Services									36,072	36,072
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,537	13,537	13,537	462,040	138,612	4,482,997	4,482,997	4,482,997	7,486,040	7,486,040
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	72	72	72						13,125	13,125
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,008	18,438	18,384	462,040	138,612	4,482,997	4,482,997	4,482,997	10,017,777	10,017,777
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 112,671	$ 137,173			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025132964	0.030598504			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 91,041	$ 144,795	$ 124,035	$ 330,659	$ 1,256	$ 4,895	$ 63,830	$ 17,491	$ 112,193
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.93768305	7.87612244	0.26845126	2.38549884	0.00028012	0.00109188	0.01423824	0.00174598	0.01119944
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 525,115	$ 31,990	$ 61,900	$ 367,335	$ 4,590	$ 19,812	$ -	$ 41,250	$ 41,175
	UNIT COST MULTIPLIER (INDIRECT OTHER)		28.48004122	1.74009586	0.13397035	2.65009532	0.00102377	0.00441939	0.00000000	0.00411773	0.00411016
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,344,369	$ 40,314	$ 3,937	$ 85,924	$ 81,390	$ 7,166	$ 27,935	$ -	$ 99,819	$ 13,163
	UNIT COST MULTIPLIER (CAPITAL COSTS)	70.72648359	2.18646793	0.21416990	0.18596738	0.58718211	0.00159859	0.00623122	0.00000000	0.00996414	0.00131395

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 71,419	$ 0	$ 71,419	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,622	0	19,622	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	525,115	0	525,115	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 616,156	$ 0	$ 616,156	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	144,528	0	144,528	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,452	0	30,452	(Sch 4)
010		Housekeeping - Total	6300	$ 174,980	$ 0	$ 174,980	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	58,982	0	58,982	(Sch 5)
025		Depreciation: Equipment	7140	57,520	0	57,520	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	44,983	0	44,983	(Sch 5)
035		Leases and Rentals	7200	1,110,111	0	1,110,111	(Sch 5)
040		Property Taxes	7300	72,773	0	72,773	(Sch 5)
045		Property Insurance	7400	8,551	0	8,551	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 2,144,056	$ 0	$ 2,144,056	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	108,979	0	108,979	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,391	0	26,391	(Sch 4)
060		Laundry and Linen - Total	6400	$ 135,370	$ 0	$ 135,370	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 252,857	$ 0	$ 252,857	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,540	0	63,540	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	333,700	0	333,700	(Sch 4)
065		Dietary - Total	6500	$ 650,097	$ 0	$ 650,097	
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	108,228	0	108,228	(Sch 4)
075		Patient Supplies - Total	8100	$ 108,228	$ 0	$ 108,228	
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	64,024	0	64,024	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 64,024	$ 0	$ 64,024	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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	771,539	0	771,539	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,824	0	3,824	(Sch 4)
080		Physical Therapy - Total	8200	$ 775,363	$ 0	$ 775,363	
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	731,504	0	731,504	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	656	0	656	(Sch 4)
082		Occupational Therapy - Total	8250	$ 732,160	$ 0	$ 732,160	
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	168,861	0	168,861	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 168,861	$ 0	$ 168,861	
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	541,534	0	541,534	(Sch 4)
085		Pharmacy - Total	8300	$ 541,534	$ 0	$ 541,534	
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	38,704	0	38,704	(Sch 4)
090		Laboratory - Total	8400	$ 38,704	$ 0	$ 38,704	
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	36,072	0	36,072	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 36,072	$ 0	$ 36,072	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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		$ 2,464,946	$ 0	$ 2,464,946	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,254,864	$ 0	$ 3,254,864	(Sch 2)
105	.20-.39	Fringe Benefits	6110	726,252	0	726,252	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	501,881	0	501,881	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 4,482,997	$ 0	$ 4,482,997	
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 REVISED PROGRAM EXPENSES

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

Provider NPI:
1538174990

OSHPD Facility Number:
206370763

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,761	0	4,761	(Sch 4)
140		Beauty and Barber - Total	8900	$ 4,761	$ 0	$ 4,761	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 4,487,758	$ 0	$ 4,487,758	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 90,860	$ 0	$ 90,860	(Sch 2)
155	.20-.39	Fringe Benefits	6600	21,811	0	21,811	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,628	0	1,628	(Sch 4)
155		Social Services - Total	6600	$ 114,299	$ 0	$ 114,299	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
POINT LOMA CONVALESCENT HOSPITAL

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

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OSHPD Facility Number:
206370763

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 108,648	$ 0	$ 108,648	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,525	0	28,525	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,268	0	8,268	(Sch 4)
160		Activities - Total	6700	$ 145,441	$ 0	$ 145,441	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 827,046	$ 0	$ 827,046	(Sch 6)
165	.20-.39	Fringe Benefits	6900	185,935	0	185,935	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	991,084	(1,700)	989,384	(Sch 6)
165		Administration - Total	6900	$ 2,004,065	$ (1,700)	$ 2,002,365	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 90,932	$ 0	$ 90,932	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,955	0	18,955	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	35,735	0	35,735	(Sch 4)
166		Medical Records - Total	6900	$ 145,622	$ 0	$ 145,622	
167		CDPH Licensing Fees	6900	$ 33,638	$ 0	$ 33,638	(Sch 6)
168		Professional Liability Insurance	6900	$ 117,112	$ 1,700	$ 118,812	(Sch 6)
169		Quality Assurance Fees	6900	$ 636,784	$ 0	$ 636,784	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 51,777	$ 0	$ 51,777	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,053	0	12,053	(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	$ 63,830	$ 0	$ 63,830	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 3,260,791	$ 0	$ 3,260,791	
200		**Total**		**$ 13,143,018**	**$ 0**	**$ 13,143,018**	

210	0.24	Total Facility Group Health Insurance *	6900			$ 149,673

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

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	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								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	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	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	(1,700)	(1,700)							
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	1,700	1,700							
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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174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
POINT LOMA CONVALESCENT HOSPITAL	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538174990	1

Report References										
	Audit Report			Revised Audit Repor						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Lin e	Sub No	Explanation of Audit Revision	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED COSTS			
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	$991,084	($1,700)	$989,384
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc	117,112	1,700	118,812
							APPEAL FINDING - ISSUE NO. 1 FOR ADJUSTMENT NO. 8			
							ON THE AUDIT REPORT			
							(Source: Report of Findings dated August 15, 2013			