

**REPORT
ON THE
RATE SETTING AUDIT**

**COAST CARE CONVALESCENT CENTER
BALDWIN PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1770564114**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Teresa Zapata**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 3, 2014

Edwin Raquel, President
Coast Care Convalescent Center
14518 East Los Angeles Boulevard
Baldwin Park, CA 91706

COAST CARE CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1770564114
FISCAL PERIOD ENDED DECEMBER 31, 2012

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 \$36,309, which resulted from Medi-Cal overpayments

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

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.

Edwin Raquel
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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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility No.:
206190050

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,166,326	\$ 68.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 383,185	\$ 22.59
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 302,007	\$ 17.80
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 159,308	\$ 9.39
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,048	\$ 1.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,307	\$ 1.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 52,633	\$ 3.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 435,655	\$ 25.68
11	Cost of Routine Service/Audited Total Costs	\$ 2,545,856	\$ 2,551,468	\$ 150.39
12	Total Patient Days (Adj)	16,966	16,966	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 150.06	\$ 150.39	
14	Overpayments (Adj 3)	\$ 0	\$ (36,309)	
15	Medi-Cal Days (Adj 2)	14,175	14,007	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility No.:
206190050

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility No.:
206190050

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 69,275	\$ 69,275		
160	Activities	57,854		\$ 57,854	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,039,197	69,275	57,854	1,166,326 *
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	\$ 1,166,326	\$ 69,275	\$ 57,854	\$ 1,166,326

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COAST CARE CONVALESCENT CENTER

NPI:
1770564114

OSHPD Facility Number:
206190050

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 39,187	\$ 39,187										
010	Housekeeping	92,626	1,310	\$ 93,936									
060	Laundry and Linen	28,312	2,064	5,120	\$ 35,497								
065	Dietary	190,750	5,925	14,694	0	\$ 211,369							
155	Social Services	N/A	914	2,267	0	0	\$ 3,181						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	2,186	5,421	0	0	0	0		\$ 7,607	\$ 7,607		
166	Medical Records	47,411	1,278	3,170	0	0	0	0		51,860		\$ 51,860	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	35	238	\$ 273
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		927	2,298	0	0	0	0	0	3,225	165	1,125	4,515
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		230	571	0	0	0	0	0	801	439	2,993	4,233
083	Speech Pathology		96	238	0	0	0	0	0	334	51	346	731
085	Pharmacy		588	1,458	0	0	0	0	0	2,046	373	2,542	4,961
090	Laboratory		0	0	0	0	0	0	0	0	39	264	302
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	11	75	87
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		23,668	58,698	35,497	211,369	3,181	0	0	332,413	6,495	44,277	383,185 *
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 398,286	\$ 39,187	\$ 93,936	\$ 35,497	\$ 211,369	\$ 3,181	\$ 0	\$ 0	\$ 338,819	\$ 7,607	\$ 51,860	\$ 398,286

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COAST CARE CONVALESCENT CENTER

NPI:
1770564114

OSHPD Facility Number:
206190050

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 122,813	\$ 122,813										
010	Housekeeping	17,694	4,106	\$ 21,800									
060	Laundry and Linen	39,826	6,470	1,188	\$ 47,484								
065	Dietary	116,100	18,569	3,410	0	\$ 138,079							
155	Social Services	0	2,865	526	0	0	\$ 3,391						
160	Activities	0	0	0	0	0	0	\$ 0					
165	Administration	N/A	6,851	1,258	0	0	0	0		\$ 8,109	\$ 8,109		
166	Medical Records	16,728	4,006	736	0	0	0	0		21,470		\$ 21,470	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	10,442	0	0	0	0	0	0	0	10,442	37	98	\$ 10,578
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	37,921	2,905	533	0	0	0	0	0	41,359	176	466	42,001
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	128,654	721	132	0	0	0	0	0	129,508	468	1,239	131,215
083	Speech Pathology	14,030	300	55	0	0	0	0	0	14,386	54	143	14,583
085	Pharmacy	104,403	1,843	338	0	0	0	0	0	106,584	398	1,052	108,034
090	Laboratory	11,579	0	0	0	0	0	0	0	11,579	41	109	11,729
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,317	0	0	0	0	0	0	0	3,317	12	31	3,360
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	0	74,177	13,623	47,484	138,079	3,391	0	0	276,753	6,923	18,331	302,007 *
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 623,507	\$ 122,813	\$ 21,800	\$ 47,484	\$ 138,079	\$ 3,391	\$ 0	\$ 0	\$ 593,928	\$ 8,109	\$ 21,470	\$ 623,507

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility Number:
206190050

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 169,833	86%							
	Property Tax (line 40)	27,769	14%	\$ 197,602						
005	Plant Operations and Maintenance			4,842	\$ 4,842					
010	Housekeeping			6,445	162	\$ 6,607				
060	Laundry and Linen			10,155	255	360	\$ 10,770			
065	Dietary			29,145	732	1,034	0	\$ 30,911		
155	Social Services			4,496	113	159	0	0	\$ 4,768	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			10,753	270	381	0	0	0	0
166	Medical Records			6,288	158	223	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,559	115	162	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,132	28	40	0	0	0	0
083	Speech Pathology			472	12	17	0	0	0	0
085	Pharmacy			2,893	73	103	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			116,423	2,924	4,129	10,770	30,911	4,768	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 197,602	100%	\$ 197,602	\$ 4,842	\$ 6,607	\$ 10,770	\$ 30,911	\$ 4,768	\$ 0

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility Number:
206190050

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 86% Of Total	Property Tax 14% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 169,833	86%							
	Property Tax (line 40)	27,769	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,404	\$ 11,404				
166	Medical Records				6,669		\$ 6,669			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	52	31	\$ 83	\$ 71	\$ 12
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,835	247	145	5,227	4,492	735
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,200	658	385	2,243	1,928	315
083	Speech Pathology			0	500	76	45	621	534	87
085	Pharmacy			0	3,068	559	327	3,954	3,398	556
090	Laboratory			0	0	58	34	92	79	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17	10	26	23	4
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	169,926	9,736	5,694	185,356	159,308	26,048
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 197,602	100%	\$ 0	\$ 179,529	\$ 11,404	\$ 6,669	\$ 197,602	\$ 169,833	\$ 27,769

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COAST CARE CONVALESCENT CENTER

NPI:
1770564114

OSHPD Facility Number:
206190050

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 85% of Total	DPH Licensing Fees 5% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,624												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	504,644												
	Total Costs Allocable as Administration	510,268	85%											
167	CDPH Licensing Fees	30,812	5%											
168	Professional Liability Insurance	61,647	10%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	602,727	100%						\$ 602,727					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 0	\$ 10,442	\$ 0	\$ 10,442	2,762	\$ 2,338	\$ 141	\$ 283	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,225	41,359	4,835	49,419	13,072	11,067	668	1,337	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	801	129,508	1,200	131,509	34,786	29,450	1,778	3,558	0	0
083	Speech Pathology			0	334	14,386	500	15,219	4,026	3,408	206	412	0	0
085	Pharmacy			0	2,046	106,584	3,068	111,698	29,546	25,014	1,510	3,022	0	0
090	Laboratory			0	0	11,579	0	11,579	3,063	2,593	157	313	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,317	0	3,317	877	743	45	90	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,166,326	332,413	276,753	169,926	1,945,418	514,594	435,655	26,307	52,633	0	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 602,727		\$ 1,166,326	\$ 338,819	\$ 593,928	\$ 179,529	\$ 2,278,602	\$ 602,727					
	Total Administrative Costs							\$ 602,727		\$ 510,268	\$ 30,812	\$ 61,647	\$ 0	\$ 0
	Unit Cost Multiplier							0.26451610						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 59,467	\$ 29,579	\$ 18,073	\$ 107,119						
	TOTAL FACILITY COSTS							\$ 2,988,448						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COAST CARE CONVALESCENT CENTER

NPI:
1770564114

OSHPD Facility Number:
206190050

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
			(Adj 1)	(Adj 1)							
	GENERAL SERVICES										
005	Plant Operations and Maintenance	154									
010	Housekeeping	205	205								
060	Laundry and Linen	323	323	323							
065	Dietary	927	927	927							
155	Social Services	143	143	143							
160	Activities										
165	Administration	342	342	342							
166	Medical Records	200	200	200							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									10,442	10,442
077	Specialized Support Surfaces									0	0
080	Physical Therapy	145	145	145						49,419	49,419
081	Respiratory Therapy									0	0
082	Occupational Therapy	36	36	36						131,509	131,509
083	Speech Pathology	15	15	15						15,219	15,219
085	Pharmacy	92	92	92						111,698	111,698
090	Laboratory									11,579	11,579
095	Home Health Services									0	0
100	Other Ancillary Services									3,317	3,317
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,703	3,703	3,703	101,976	49,288	1,039,197	1,039,197	1,039,197	1,945,418	1,945,418
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,285	6,131	5,926	101,976	49,288	1,039,197	1,039,197	1,039,197	2,278,602	2,278,602
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 69,275	\$ 57,854			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.066662048	0.055671831			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 39,187	\$ 93,936	\$ 35,497	\$ 211,369	\$ 3,181	\$ -	\$ -	\$ 7,607	\$ 51,860
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.39161638	15.85154934	0.34808722	4.28845590	0.00306080	0.00000000	0.00000000	0.00333852	0.02275941
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 122,813	\$ 21,800	\$ 47,484	\$ 138,079	\$ 3,391	\$ -	\$ -	\$ 8,109	\$ 21,470
	UNIT COST MULTIPLIER (INDIRECT OTHER)		20.03147937	3.67878051	0.46564303	2.80148131	0.00326268	0.00000000	0.00000000	0.00355872	0.00942247
	TOTAL CAPITAL COSTS - SCH. 5	\$ 197,602	\$ 4,842	\$ 6,607	\$ 10,770	\$ 30,911	\$ 4,768	\$ -	\$ -	\$ 11,404	\$ 6,669
	UNIT COST MULTIPLIER (CAPITAL COSTS)	31.44025457	0.78972422	1.11494189	0.10561710	0.62714538	0.00458847	0.00000000	0.00000000	0.00500481	0.00292679

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility Number:
206190050

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	\$ 30,443	0	\$ 30,443	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,744	0	8,744	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	122,813	0	122,813	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 162,000	\$ 0	\$ 162,000	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 72,186	\$ 0	\$ 72,186	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,440	0	20,440	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,694	0	17,694	(Sch 4)
010		Housekeeping - Total	6300	\$ 110,320	\$ 0	\$ 110,320	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 35,896	\$ 0	\$ 35,896	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	27,769	0	27,769	(Sch 5)
045		Property Insurance	7400	5,624	0	5,624	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	133,937	0	133,937	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 475,546	\$ 0	\$ 475,546	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 20,667	\$ 0	\$ 20,667	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,645	0	7,645	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	39,826	0	39,826	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 68,138	\$ 0	\$ 68,138	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 146,912	\$ 0	\$ 146,912	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,838	0	43,838	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	116,100	0	116,100	(Sch 4)
065		Dietary - Total	6500	\$ 306,850	\$ 0	\$ 306,850	
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	10,442	0	10,442	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,442	\$ 0	\$ 10,442	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility Number:
206190050

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			0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200	37,921		0	37,921 (Sch 4)
080		Physical Therapy - Total	8200	\$ 37,921	\$	0	\$ 37,921
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			0	0 (Sch 2)
082	.40-.99	Other - Nonlabor	8250	128,654		0	128,654 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 128,654	\$	0	\$ 128,654
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			0	0 (Sch 2)
083	.40-.99	Other - Nonlabor	8280	14,030		0	14,030 (Sch 4)
083		Speech Pathology - Total	8280	\$ 14,030	\$	0	\$ 14,030
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	104,403		0	104,403 (Sch 4)
085		Pharmacy - Total	8300	\$ 104,403	\$	0	\$ 104,403
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	11,579		0	11,579 (Sch 4)
090		Laboratory - Total	8400	\$ 11,579	\$	0	\$ 11,579
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	3,317		0	3,317 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,317	\$	0	\$ 3,317

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility Number:
206190050

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		\$ 310,346	\$ 0	\$ 310,346	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 804,638	\$ 0	\$ 804,638	(Sch 2)
105	.20-.39	Fringe Benefits	6110	234,559	0	234,559	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,039,197	\$ 0	\$ 1,039,197	
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:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility Number:
206190050

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		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		\$ 1,039,197	\$ 0	\$ 1,039,197
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 53,700	\$ 0	\$ 53,700
155	.20-.39	Fringe Benefits	6600	15,575	0	15,575
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 69,275	\$ 0	\$ 69,275

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COAST CARE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1770564114

OSHPD Facility Number:
206190050

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	\$ 44,570	\$ 0	\$ 44,570	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,284	0	13,284	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700		0	0	(Sch 4)
160		Activities - Total	6700	\$ 57,854	\$ 0	\$ 57,854	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 157,719	\$ 0	\$ 157,719	(Sch 6)
165	.20-.39	Fringe Benefits	6900	53,353	0	53,353	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	293,572	0	293,572	(Sch 6)
165		Administration - Total	6900	\$ 504,644	\$ 0	\$ 504,644	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 44,343	\$ 0	\$ 44,343	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,068	0	3,068	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,728	0	16,728	(Sch 4)
166		Medical Records - Total	6900	\$ 64,139	\$ 0	\$ 64,139	
167		CDPH Licensing Fees	6900	\$ 30,812	\$ 0	\$ 30,812	(Sch 6)
168		Professional Liability Insurance	6900	\$ 61,647	\$ 0	\$ 61,647	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(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	\$ 0	\$ 0	\$ 0	
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		\$ 788,371	\$ 0	\$ 788,371	
200		Total		\$ 2,988,448	\$ 0	\$ 2,988,448	

210	0.24	Total Facility Group Health Insurance * (Adj)	6900			\$ 0
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	NPI		Adjustments
COAST CARE CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1770564114		3
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				
ADJUSTMENT TO REPORTED STATISTICS										
1	10.7	005	2	7	005		Plant Operations and Maintenance (Square Feet)	154	(154)	0
	10.7	060	3	7	060		Laundry and Linen	0	323	323
	10.7	065	3	7	065		Dietary	0	927	927
	10.7	080	3	7	080		Physical Therapy	0	145	145
	10.7	082	3	7	082		Occupational Therapy	0	36	36
	10.7	083	3	7	083		Speech Pathology	0	15	15
	10.7	085	3	7	085		Pharmacy	0	92	92
	10.7	105	3	7	105		Skilled Nursing Care	0	3,703	3,703
	10.7	155	3	7	155		Social Services	0	143	143
	10.7	165	3	7	165		Administration	0	342	342
	10.7	166	3	7	166		Medical Records	0	200	200
	10.7	175	2	7	N/A		Total Statistics - Square Feet	6,285	(154)	6,131
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	5,926	5,926
							To adjust the applicable square feet statistics to agree with the provider's reported statistics on page 10.7, column 1 in order to properly allocated indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	NPI		Adjustments
COAST CARE CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1770564114		3
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				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
2	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through December 31, 2013 Report Date: January 2, 2014 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 51511	14,175	(168)	14,007	

Provider Name							Fiscal Period			NPI		Adjustments
COAST CARE CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1770564114		3
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 OTHER MATTERS</u>												
3	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$36,309	\$36,309