

**REPORT
ON THE
RATE SETTING AUDIT**

**SANTA BARBARA CONVALESCENT HOSPITAL
SANTA BARBARA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1639182207**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

**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**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 13, 2014

Edgar Lopes, Administrator
Santa Barbara Convalescent Hospital
2225 De La Vina Street
Santa Barbara, CA 93105

SANTA BARBARA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER: 1639182207
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, 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 \$791, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Edgar Lopez
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Certified

cc: Tiffany Karlin
Director of Health Care
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

SANTA BARBARA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1639182207

OSHPD Facility No.:

206420469

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,179,889	\$ 117.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 617,973	\$ 33.44
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 451,726	\$ 24.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 27,152	\$ 1.47
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,497	\$ 0.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,958	\$ 0.86
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 17,330	\$ 0.94
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 199,586	\$ 10.80
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 651,321	\$ 35.25
11	Cost of Routine Service/Audited Total Costs	\$ 4,171,867	\$ 4,170,432	\$ 225.70
12	Total Patient Days (Adj 5)	18,507	18,478	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 225.42	\$ 225.70	
14	Overpayments (Adj 8)	\$ 0	\$ (791)	
15	Medi-Cal Days (Adj 7)	11,754	491	
16	Medi-Cal Managed Care Days (Adj 6)		11,263	
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:

SANTA BARBARA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1639182207

OSHDP Facility No.:

206420469

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:
SANTA BARBARA CONVALESCENT HOSPITAL

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

NPI:
1639182207

OSHPD Facility No.:
206420469

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 54,733	\$ 54,733		
160	Activities	97,361		\$ 97,361	
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	237,078	0	0	237,078
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	229,163	0	0	229,163
083	Speech Pathology	86,017	0	0	86,017
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	2,027,795	54,733	97,361	2,179,889 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 2,732,147	\$ 54,733	\$ 97,361	\$ 2,732,147

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

NPI:
1639182207

OSHPD Facility Number:
206420469

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 132,387	\$ 132,387										
010	Housekeeping	114,151	1,379	\$ 115,530									
060	Laundry and Linen	25,835	4,944	4,360	\$ 35,139								
065	Dietary	235,111	17,447	15,386	0	\$ 267,944							
155	Social Services	N/A	1,284	1,132	0	0	\$ 2,416						
160	Activities	N/A	7,452	6,571	0	0	0	\$ 14,023					
165	Administration	N/A	3,613	3,186	0	0	0	0		\$ 6,799	\$ 6,799		
166	Medical Records	56,813	3,185	2,809	0	0	0	0		62,807		\$ 62,807	
170	Inservice Education - Nursing	87,478	737	650	0	0	0	0	\$ 88,865				
ANCILLARY SERVICES													
075	Patient Supplies		677	597	0	0	0	0	0	1,275	30	274	\$ 1,578
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	6	53	59
080	Physical Therapy		3,268	2,882	0	0	0	0	0	6,151	417	3,850	10,417
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		3,268	2,882	0	0	0	0	0	6,151	404	3,728	10,282
083	Speech Pathology		0	0	0	0	0	0	0	0	144	1,326	1,469
085	Pharmacy		1,783	1,572	0	0	0	0	0	3,355	331	3,061	6,748
090	Laboratory		0	0	0	0	0	0	0	0	39	357	395
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	41	382	424
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		82,161	72,454	35,139	267,944	2,416	14,023	88,865	563,001	5,370	49,602	617,973 *
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		1,188	1,048	0	0	0	0	0	2,237	19	174	2,430
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 651,775	\$ 132,387	\$ 115,530	\$ 35,139	\$ 267,944	\$ 2,416	\$ 14,023	\$ 88,865	\$ 582,169	\$ 6,799	\$ 62,807	\$ 651,775

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

NPI:
1639182207

OSHPD Facility Number:
206420469

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 198,460	\$ 198,460										
010	Housekeeping	22,665	2,067	\$ 24,732									
060	Laundry and Linen	(11,012)	7,412	933	\$ (2,667)								
065	Dietary	122,005	26,155	3,294	0	\$ 151,454							
155	Social Services	2,240	1,924	242	0	0	\$ 4,407						
160	Activities	8,999	11,171	1,407	0	0	0	\$ 21,577					
165	Administration	N/A	5,416	682	0	0	0	0		\$ 6,098	\$ 6,098		
166	Medical Records	3,256	4,775	601	0	0	0	0		8,632		\$ 8,632	
170	Inservice Education - Nursing	0	1,105	139	0	0	0	0	\$ 1,244				
ANCILLARY SERVICES													
075	Patient Supplies	15,131	1,016	128	0	0	0	0	0	16,274	27	38	\$ 16,339
077	Specialized Support Surfaces	3,441	0	0	0	0	0	0	0	3,441	5	7	3,453
080	Physical Therapy	0	4,900	617	0	0	0	0	0	5,517	374	529	6,419
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,900	617	0	0	0	0	0	5,517	362	512	6,391
083	Speech Pathology	0	0	0	0	0	0	0	0	0	129	182	311
085	Pharmacy	191,692	2,673	337	0	0	0	0	0	194,701	297	421	195,419
090	Laboratory	23,147	0	0	0	0	0	0	0	23,147	35	49	23,231
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	24,811	0	0	0	0	0	0	0	24,811	37	53	24,901
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	125,402	123,167	15,510	(2,667)	151,454	4,407	21,577	1,244	440,093	4,816	6,817	451,726 *
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	6,707	1,782	224	0	0	0	0	0	8,713	17	24	8,754
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 736,944	\$ 198,460	\$ 24,732	\$ (2,667)	\$ 151,454	\$ 4,407	\$ 21,577	\$ 1,244	\$ 722,213	\$ 6,098	\$ 8,632	\$ 736,944

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

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

NPI:
1639182207

OSHPD Facility Number:
206420469

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)	\$ 29,793	74%							
	Property Tax (line 40)	10,421	26%	\$ 40,214						
005	Plant Operations and Maintenance			1,511	\$ 1,511					
010	Housekeeping			403	16	\$ 419				
060	Laundry and Linen			1,445	56	16	\$ 1,518			
065	Dietary			5,101	199	56	0	\$ 5,356		
155	Social Services			375	15	4	0	0	\$ 394	
160	Activities			2,179	85	24	0	0	0	\$ 2,287
165	Administration			1,056	41	12	0	0	0	0
166	Medical Records			931	36	10	0	0	0	0
170	Inservice Education - Nursing			215	8	2	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			198	8	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			955	37	10	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			955	37	10	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			521	20	6	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			24,019	938	263	1,518	5,356	394	2,287
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			347	14	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 40,214	100%	\$ 40,214	\$ 1,511	\$ 419	\$ 1,518	\$ 5,356	\$ 394	\$ 2,287

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

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

NPI:
1639182207

OSHPD Facility Number:
206420469

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 74% Of Total	Property Tax 26% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 29,793	74%							
	Property Tax (line 40)	10,421	26%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,109	\$ 1,109				
166	Medical Records				978		\$ 978			
170	Inservice Education - Nursing			\$ 226						
	ANCILLARY SERVICES									
075	Patient Supplies			0	208	5	4	\$ 217	\$ 161	\$ 56
077	Specialized Support Surfaces			0	0	1	1	2	1	0
080	Physical Therapy			0	1,003	68	60	1,131	838	293
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,003	66	58	1,127	835	292
083	Speech Pathology			0	0	23	21	44	33	11
085	Pharmacy			0	547	54	48	649	481	168
090	Laboratory			0	0	6	6	12	9	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7	6	13	9	3
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			226	35,001	876	772	36,649	27,152	9,497 *
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	365	3	3	371	275	96
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 40,214	100%	\$ 226	\$ 38,127	\$ 1,109	\$ 978	\$ 40,214	\$ 29,793	\$ 10,421

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

NPI:
1639182207

OSHPD Facility Number:
206420469

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. 74% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 0												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	824,712												
	Total Costs Allocable as Administration	824,712	74%											
167	CDPH Licensing Fees	20,206	2%											
168	Professional Liability Insurance	21,944	2%											
169	Quality Assurance Fees	252,718	23%											
174	Caregiver Training	0	0%											
	Total	1,119,580	100%						\$ 1,119,580					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 1,275	\$ 16,274	\$ 208	\$ 17,757	4,879	\$ 3,594	\$ 88	\$ 96	\$ 1,101	\$ 0
077	Specialized Support Surfaces			0	0	3,441	0	3,441	945	696	17	19	213	0
080	Physical Therapy			237,078	6,151	5,517	1,003	249,748	68,623	50,549	1,238	1,345	15,490	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			229,163	6,151	5,517	1,003	241,833	66,448	48,947	1,199	1,302	14,999	0
083	Speech Pathology			86,017	0	0	0	86,017	23,635	17,410	427	463	5,335	0
085	Pharmacy			0	3,355	194,701	547	198,603	54,570	40,197	985	1,070	12,318	0
090	Laboratory			0	0	23,147	0	23,147	6,360	4,685	115	125	1,436	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24,811	0	24,811	6,817	5,022	123	134	1,539	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,179,889	563,001	440,093	35,001	3,217,984	884,195	651,321	15,958	17,330	199,586	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	2,237	8,713	365	11,314	3,109	2,290	56	61	702	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,119,580		\$ 2,732,147	\$ 582,169	\$ 722,213	\$ 38,127	\$ 4,074,656	\$ 1,119,580					
	Total Administrative Costs							\$ 1,119,580		\$ 824,712	\$ 20,206	\$ 21,944	\$ 252,718	\$ 0
	Unit Cost Multiplier							0.27476672						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 69,606	\$ 14,731	\$ 2,087	\$ 86,423							
	TOTAL FACILITY COSTS							\$ 5,280,660						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

NPI:
1639182207

OSHPD Facility Number:
206420469

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES)))))		
005	Plant Operations and Maintenance	435									
010	Housekeeping	116	116								
060	Laundry and Linen	416	416	416							
065	Dietary	1,468	1,468	1,468							
155	Social Services	108	108	108							
160	Activities	627	627	627							
165	Administration	304	304	304							
166	Medical Records	268	268	268							
170	Inservice Education - Nursing	62	62	62							
	ANCILLARY SERVICES										
075	Patient Supplies	57	57	57						17,757	17,757
077	Specialized Support Surfaces									3,441	3,441
080	Physical Therapy	275	275	275						249,748	249,748
081	Respiratory Therapy									0	0
082	Occupational Therapy	275	275	275						241,833	241,833
083	Speech Pathology									86,017	86,017
085	Pharmacy	150	150	150						198,603	198,603
090	Laboratory									23,147	23,147
095	Home Health Services									0	0
100	Other Ancillary Services									24,811	24,811
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,913	6,913	6,913	92,305	55,383	2,153,197	2,153,197	2,153,197	3,217,984	3,217,984
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	100	100	100						11,314	11,314
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,574	11,139	11,023	92,305	55,383	2,153,197	2,153,197	2,153,197	4,074,656	4,074,656
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 54,733	\$ 97,361			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025419411	0.045216949			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 132,387	\$ 115,530	\$ 35,139	\$ 267,944	\$ 2,416	\$ 14,023	\$ 88,865	\$ 6,799	\$ 62,807
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		11.88499865	10.48078199	0.38068539	4.83801827	0.00112182	0.00651280	0.04127104	0.00166866	0.01541407
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 198,460	\$ 24,732	\$ (2,667)	\$ 151,454	\$ 4,407	\$ 21,577	\$ 1,244	\$ 6,098	\$ 8,632
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.81668013	2.24364827	(0.02889230)	2.73465797	0.00204650	0.01002083	0.00057763	0.00149665	0.00211850
	TOTAL CAPITAL COSTS - SCH. 5	\$ 40,214	\$ 1,511	\$ 419	\$ 1,518	\$ 5,356	\$ 394	\$ 2,287	\$ 226	\$ 1,109	\$ 978
	UNIT COST MULTIPLIER (CAPITAL COSTS)	3.47451184	0.13568657	0.03799175	0.01644166	0.09670013	0.00018299	0.00106233	0.00010505	0.00027218	0.00023995

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

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

NPI:
1639182207

OSHPD Facility Number:
206420469

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	\$ 109,582	\$ 0	\$ 109,582	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,805	0	22,805	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	198,460	0	198,460	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 330,847	\$ 0	\$ 330,847	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 90,512	\$ 0	\$ 90,512	(Sch 3)
010	.20-.39	Fringe Benefits	6300	23,639	0	23,639	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,665	0	22,665	(Sch 4)
010		Housekeeping - Total	6300	\$ 136,816	\$ 0	\$ 136,816	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	7,606	0	7,606	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	22,187	0	22,187	(Sch 5)
040		Property Taxes	7300	10,421	0	10,421	(Sch 5)
045		Property Insurance	7400		0	0	(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		\$ 507,877	\$ 0	\$ 507,877	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 18,036	\$ 0	\$ 18,036	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,799	0	7,799	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	(11,012)	0	(11,012)	Neg #
060		Laundry and Linen - Total	6400	\$ 14,823	\$ 0	\$ 14,823	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 184,659	\$ 0	\$ 184,659	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,452	0	50,452	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	122,005	0	122,005	(Sch 4)
065		Dietary - Total	6500	\$ 357,116	\$ 0	\$ 357,116	
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	15,131	0	15,131	(Sch 4)
075		Patient Supplies - Total	8100	\$ 15,131	\$ 0	\$ 15,131	
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	3,441	0	3,441	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,441	\$ 0	\$ 3,441	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

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

NPI:
1639182207

OSHPD Facility Number:
206420469

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	237,078	0	237,078	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 237,078	\$ 0	\$ 237,078	
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	229,163	0	229,163	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 229,163	\$ 0	\$ 229,163	
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	86,017	0	86,017	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 86,017	\$ 0	\$ 86,017	
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	191,692	0	191,692	(Sch 4)
085		Pharmacy - Total	8300	\$ 191,692	\$ 0	\$ 191,692	
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	23,147	0	23,147	(Sch 4)
090		Laboratory - Total	8400	\$ 23,147	\$ 0	\$ 23,147	
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	24,811	0	24,811	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,811	\$ 0	\$ 24,811	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

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

NPI:
1639182207

OSHPD Facility Number:
206420469

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		\$ 810,480	\$ 0	\$ 810,480	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,672,133	\$ 0	\$ 1,672,133	(Sch 2)
105	.20-.39	Fringe Benefits	6110	355,662	0	355,662	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	125,402	0	125,402	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,153,197	\$ 0	\$ 2,153,197	
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:
SANTA BARBARA CONVALESCENT HOSPITAL

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

NPI:
1639182207

OSHPD Facility Number:
206420469

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	(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	6,707	0	6,707	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,707	\$ 0	\$ 6,707	
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		\$ 2,159,904	\$ 0	\$ 2,159,904	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 43,955	\$ 0	\$ 43,955	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,778	0	10,778	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,240	0	2,240	(Sch 4)
155		Social Services - Total	6600	\$ 56,973	\$ 0	\$ 56,973	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

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

NPI:
1639182207

OSHPD Facility Number:
206420469

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	\$ 77,157	\$ 0	\$ 77,157	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,204	0	20,204	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,999	0	8,999	(Sch 4)
160		Activities - Total	6700	\$ 106,360	\$ 0	\$ 106,360	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 438,848	\$ 0	\$ 438,848	(Sch 6)
165	.20-.39	Fringe Benefits	6900	168,537	0	168,537	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	210,514	6,813	217,327	(Sch 6)
165		Administration - Total	6900	\$ 817,899	\$ 6,813	\$ 824,712	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 47,031	\$ 0	\$ 47,031	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,782	0	9,782	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,256	0	3,256	(Sch 4)
166		Medical Records - Total	6900	\$ 60,069	\$ 0	\$ 60,069	
167		CDPH Licensing Fees	6900	\$ 20,206	\$ 0	\$ 20,206	(Sch 6)
168		Professional Liability Insurance	6900	\$ 34,874	\$ (12,930)	\$ 21,944	(Sch 6)
169		Quality Assurance Fees	6900	\$ 252,718	\$ 0	\$ 252,718	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,597	\$ 0	\$ 68,597	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,881	0	18,881	(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	\$ 87,478	\$ 0	\$ 87,478	
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		\$ 1,436,577	\$ (6,117)	\$ 1,430,460	
200		Total		\$ 5,286,777	\$ (6,117)	\$ 5,280,660	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 186,933	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SANTA BARBARA CONVALESCENT HOSPITAL

NPI:
1639182207

OSHPD Facility Number:
206420469 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
005	1	Plant Operations and Maintenance - Salaries and Wages	0						
005	2	Plant Operations and Maintenance - Fringe Benefits	0						
005	3	Plant Operations and Maintenance - Agency Staff	0						
005	4	Plant Operations and Maintenance - Other - Nonlabor	0						
010	1	Housekeeping - Salaries and Wages	0						
010	2	Housekeeping - Fringe Benefits	0						
010	3	Housekeeping - Agency Staff	0						
010	4	Housekeeping - Other - Nonlabor	0						
015	4	Depreciation: Buildings and Improvements	0						
020	4	Depreciation: Leasehold Improvements	0						
025	4	Depreciation: Equipment	0						
030	4	Depreciation and Amortization - Other	0						
035	4	Leases and Rentals	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							Fiscal Period	NPI	Adjustments		
SANTA BARBARA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639182207	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$186,933	\$186,933	

Provider Name							Fiscal Period		NPI		Adjustments
SANTA BARBARA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1639182207		8
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>RECLASSIFICATION OF REPORTED COST</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		\$210,514	\$6,813	\$217,327
	10.5	168	4	8A-1	168	4	Professional Liability Insurance		34,874	(6,813)	28,061 *
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
SANTA BARBARA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1639182207		8
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
							As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	10.5	168	4	8A-1	168	4	Professional Liability Insurance	*	\$28,061	(\$6,117)	\$21,944
							To adjust the reported liability expense to agree with provider's liability insurance invoices.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
SANTA BARBARA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639182207	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
4	10.7	065	1, 2, 3	7	065	Dietary (Square Feet)	71	1,397	1,468	
	10.7	080	1, 2, 3	7	080	Physical Therapy	88	187	275	
	10.7	082	1, 2, 3	7	082	Occupational Therapy	88	187	275	
	10.7	083	1, 2, 3	7	083	Speech Pathology	88	(88)	0	
	10.7	085	1, 2, 3	7	085	Pharmacy	134	16	150	
	10.7	090	1, 2, 3	7	090	Laboratory	88	(88)	0	
	10.7	105	1, 2, 3	7	105	Skilled Nursing Care	5,919	994	6,913	
	10.7	140	1, 2, 3	7	140	Beauty and Barber	70	30	100	
	10.7	160	1, 2, 3	7	160	Activities	154	473	627	
	10.7	165	1, 2, 3	7	165	Administration	233	71	304	
	10.7	175	1	7	N/A	Total - Square Feet	8,395	3,179	11,574	
	10.7	175	2	7	N/A	Total - Square Feet	7,960	3,179	11,139	
	10.7	175	3	7	N/A	Total - Square Feet	7,844	3,179	11,023	
To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
SANTA BARBARA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639182207	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
5	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	18,507	(29)	18,478
6	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	11,263	11,263
7	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 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through September 30, 2013 Report Date: October 7, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	11,754	(11,263)	491

Provider Name							Fiscal Period			NPI		Adjustments
SANTA BARBARA CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1639182207		8
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>												
8	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$791	\$791