REPORT
ON THE
RATE SETTING AUDIT

FIRCREST CONVALESCENT HOSPITAL
SEBASTOPOL, CALIFORNIA
PROVIDER NUMBER: ZZR05476H AND
NPI NUMBER: 1225051667

FISCAL PERIOD ENDED
DECEMBER 31, 2009

Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Louise Wong
Audit Supervisor: Sandra Garcia
Auditor: Matthew Moy

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 18, 2011

Prema Thekkek, Owner
Paksn, Inc.
540 West Monte Vista Avenue
Vacaville, CA 95688

PROVIDER: FIRCREST CONVALESCENT HOSPITAL
PROVIDER NUMBER: ZZR05476H
NPI NUMBER: 1225051667
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 Paid Claims Summary Report, 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 $21,472, 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 Rate Development Branch.

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:

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
FIRCREST CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05476H

NPI:
1225051667

OSHPD Facility No.:
206490947

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	$ 1,581,604	$ 96.54
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 391,758	$ 23.91
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 319,121	$ 19.48
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 26,062	$ 1.59
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 17,153	$ 1.05
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 9,038	$ 0.55
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 73,478	$ 4.49
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 5,213	$ 0.32
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 140,967	$ 8.60
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 312,614	$ 19.08
11	Cost of Routine Service/Audited Total Costs	$ 2,895,293	$ 2,877,009	$ 175.61
12	Total Patient Days (Adj)	16,383	16,383	
13	Cost Per Patient Day (Cost Divided by Days)	$ 176.73	$ 175.61	
14	Overpayments (Adj 9)	$ 0	$ 21,472	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
FIRCREST CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05476H

NPI:
1225051667

OSHPD Facility No.:
206490947

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility No.: 206490947

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 27,994	$ 27,994			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	45,040		$ 45,040		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	126	0	0	126	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	158,615	0	0	158,615	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	44,608	0	0	44,608	***
083	Speech Pathology	26,810	0	0	26,810	***
085	Pharmacy	27,007	0	0	27,007	***
090	Laboratory	8,067	0	0	8,067	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	2,799	0	0	2,799	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,508,570	27,994	45,040	1,581,604	*
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 - Pediatrics	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	900	0	0	900	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,850,536	$ 27,994	$ 45,040	$ 1,850,536	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
FIRCREST CONVALESCENT HOSPITAL	ZZR05476H	1225051667	206490947	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 60,203	$ 60,203											
010	Housekeeping	80,891	303	$ 81,194										
060	Laundry and Linen	35,872	5,161	6,995	$ 48,028									
065	Dietary	174,108	3,795	5,144	0	$ 183,047								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	7,745	10,498	0	0	0	0		$ 18,244	$ 18,244			
166	Medical Records	46,459	0	0	0	0	0	0		46,459		$ 46,459		
170	Inservice Education - Nursing	5,115	0	0	0	0	0	0	$ 5,115					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	1	2	$ 3	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		802	1,086	0	0	0	0	0	1,888	1,171	2,982	6,041	***
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	321	818	1,139	***
083	Speech Pathology		0	0	0	0	0	0	0	0	193	492	685	***
085	Pharmacy		0	0	0	0	0	0	0	0	194	495	690	***
090	Laboratory		0	0	0	0	0	0	0	0	58	148	206	***
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	20	51	71	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		41,580	56,361	48,028	183,047	0	0	5,115	334,131	16,249	41,378	391,758	*
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 - Pediatrics		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		818	1,109	0	0	0	0	0	1,926	36	91	2,054	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 402,648	$ 60,203	$ 81,194	$ 48,028	$ 183,047	$ -	$ -	$ 5,115	$ 337,945	$ 18,244	$ 46,459	$ 402,648	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
FIRCREST CONVALESCENT HOSPITAL	ZZR05476H	1225051667	206490947	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 101,092	$ 101,092											
010	Housekeeping	12,163	508	$ 12,671										
060	Laundry and Linen	7,781	8,666	1,092	$ 17,538									
065	Dietary	110,971	6,372	803	0	$ 118,146								
155	Social Services	2,301	0	0	0	0	$ 2,301							
160	Activities	5,107	0	0	0	0	0	$ 5,107						
165	Administration	N/A	13,006	1,638	0	0	0	0		$ 14,644	$ 14,644			
166	Medical Records	4,049	0	0	0	0	0	0		4,049		$ 4,049		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	1	0	$ 1	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	1,346	170	0	0	0	0	0	1,515	940	260	2,715	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	258	71	329	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	155	43	198	***
085	Pharmacy	0	0	0	0	0	0	0	0	0	156	43	199	***
090	Laboratory	0	0	0	0	0	0	0	0	0	47	13	60	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	16	4	21	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	80,763	69,821	8,796	17,538	118,146	2,301	5,107	0	302,472	13,043	3,606	319,121	*
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 - Pediatrics		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		1,373	173	0	0	0	0	0	1,546	29	8	1,583	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 324,227	$ 101,092	$ 12,671	$ 17,538	$ 118,146	$ 2,301	$ 5,107	$ -	$ 305,534	$ 14,644	$ 4,049	$ 324,227	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

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)	$ 27,181	60%							
	Property Tax (line 40)	17,890	40%	$ 45,071						
005	Plant Operations and Maintenance			806	$ 806					
010	Housekeeping			222	4	$ 227				
060	Laundry and Linen			3,795	69	20	$ 3,883			
065	Dietary			2,790	51	14	0	$ 2,855		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			5,695	104	29	0	0	0	0
166	Medical Records			0	0	0	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			589	11	3	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			30,573	557	157	3,883	2,855	0	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 - Pediatrics			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			601	11	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 45,071	100%	$ 45,071	$ 806	$ 227	$ 3,883	$ 2,855	$ -	$ -

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 60% Of Total	Property Tax 40% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 27,181	60%								
	Property Tax (line 40)	17,890	40%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 5,828	$ 5,828					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ -							
	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			0	603	374	0	977	589	388	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	0	103	0	103	62	41	***
083	Speech Pathology			0	0	62	0	62	37	24	***
085	Pharmacy			0	0	62	0	62	37	25	***
090	Laboratory			0	0	19	0	19	11	7	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	6	0	6	4	3	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	38,025	5,190	0	43,215	26,062	17,153	*
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 - Pediatrics			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	615	11	0	627	378	249	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 45,071	100%	$ -	$ 39,243	$ 5,828	$ -	$ 45,071	$ 27,181	$ 17,890	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
FIRCREST CONVALESCENT HOSPITAL	ZZR05476H	1225051667	206490947	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 58% of Total	DPH License Fees 2% of Total	Liability Insurance 14% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 1% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 3,965													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	347,033													
	Total Costs Allocable as Administration	350,998	58%												
167	DPH Licensing Fees	10,148	2%												
168	Liability Insurance	82,500	14%												
169	Quality Assurance Fees	158,275	26%												
174	Caregiver Training	5,853	1%												
	Total	607,774	100%						$ 607,774						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 126	$ -	$ -	$ -	$ 126	30	$ 17	$ 1	$ 4	$ 8	$ 0	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			158,615	1,888	1,515	603	162,621	39,016	22,532	651	5,296	10,160	376	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			44,608	0	0	0	44,608	10,702	6,181	179	1,453	2,787	103	***
083	Speech Pathology			26,810	0	0	0	26,810	6,432	3,715	107	873	1,675	62	***
085	Pharmacy			27,007	0	0	0	27,007	6,479	3,742	108	880	1,687	62	***
090	Laboratory			8,067	0	0	0	8,067	1,935	1,118	32	263	504	19	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			2,799	0	0	0	2,799	672	388	11	91	175	6	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,581,604	334,131	302,472	38,025	2,256,232	541,310	312,614	9,038	73,478	140,967	5,213	*
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 - Pediatrics			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			900	1,926	1,546	615	4,988	1,197	691	20	162	312	12	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 607,774		$ 1,850,536	$ 337,945	$ 305,534	$ 39,243	$ 2,533,259	$ 607,774						
	Total Administrative Costs							$ 607,774		$ 350,998	$ 10,148	$ 82,500	$ 158,275	$ 5,853	
	Unit Cost Multiplier							0.23991786							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 64,703	$ 18,693	$ 5,828	$ 89,223							
	TOTAL FACILITY COSTS							$ 3,230,256							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
FIRCREST CONVALESCENT HOSPITAL	ZZR05476H	1225051667	206490947	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adjs 1, 8)	(Adjs 1, 8)	(Adjs 1, 8)	(Adj 2)	(Adj 3)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	134									
010	Housekeeping	37	37								
060	Laundry and Linen	631	631	631							
065	Dietary	464	464	464							
155	Social Services										
160	Activities										
165	Administration	947	947	947							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									126	126
077	Specialized Support Surfaces									0	0
080	Physical Therapy	98	98	98						162,621	162,621
081	Respiratory Therapy									0	0
082	Occupational Therapy									44,608	44,608
083	Speech Pathology									26,810	26,810
085	Pharmacy									27,007	27,007
090	Laboratory									8,067	8,067
095	Home Health Services									0	0
100	Other Ancillary Services									2,799	2,799
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,084	5,084	5,084	80,797	48,771	1,589,333	1,589,333	1,589,333	2,256,232	2,256,232
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 - Pediatrics						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						4,988	4,988
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,495	7,361	7,324	80,797	48,771	1,589,333	1,589,333	1,589,333	2,533,259	2,533,259
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 27,994	$ 45,040			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017613678	0.028338932			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 60,203	$ 81,194	$ 48,028	$ 183,047	$ -	$ -	$ 5,115	$ 18,244	$ 46,459
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.17864421	11.08596530	0.59442762	3.75318896	0.00000000	0.00000000	0.00321833	0.00720163	0.01833962
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 101,092	$ 12,671	$ 17,538	$ 118,146	$ 2,301	$ 5,107	$ -	$ 14,644	$ 4,049
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.73346013	1.73008438	0.21706866	2.42246591	0.00144778	0.00321330	0.00000000	0.00578069	0.00159834
	TOTAL CAPITAL COSTS - SCH. 5	$ 45,071	$ 806	$ 227	$ 3,883	$ 2,855	$ -	$ -	$ -	$ 5,828	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	6.01347565	0.10946960	0.03093241	0.04805991	0.05854707	0.00000000	0.00000000	0.00000000	0.00230048	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 43,691	$ 0	$ 43,691	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,512	0	16,512	(Sch 3)
005	.79	Agency Staff	6200	1,745	(1,745)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	99,347	1,745	101,092	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 161,295	$ 0	$ 161,295	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 59,409	$ 0	$ 59,409	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,482	0	21,482	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,163	0	12,163	(Sch 4)
010		Housekeeping - Total	6300	$ 93,054	$ 0	$ 93,054	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,627	0	9,627	(Sch 5)
025		Depreciation: Equipment	7140	11,235	0	11,235	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	6,319	0	6,319	(Sch 5)
040		Property Taxes	7300	17,890	0	17,890	(Sch 5)
045		Property Insurance	7400	3,965	0	3,965	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 303,385	$ 0	$ 303,385	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 26,759	$ 0	$ 26,759	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,113	0	9,113	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,781	0	7,781	(Sch 4)
060		Laundry and Linen - Total	6400	$ 43,653	$ 0	$ 43,653	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 132,837	$ 0	$ 132,837	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,271	0	41,271	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	110,971	0	110,971	(Sch 4)
065		Dietary - Total	6500	$ 285,079	$ 0	$ 285,079	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	126	0	126	
075		Patient Supplies - Total	8100	$ 126	$ 0	$ 126	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	158,615	(158,615)	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	158,615	158,615	
080		Physical Therapy - Total	8200	$ 158,615	$ 0	$ 158,615	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	44,608	(44,608)	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	44,608	44,608	
082		Occupational Therapy - Total	8250	$ 44,608	$ 0	$ 44,608	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	26,810	(26,810)	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	26,810	26,810	
083		Speech Pathology - Total	8280	$ 26,810	$ 0	$ 26,810	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	27,007	0	27,007	
085		Pharmacy - Total	8300	$ 27,007	$ 0	$ 27,007	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	8,067	(8,067)	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	8,067	8,067	
090		Laboratory - Total	8400	$ 8,067	$ 0	$ 8,067	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	2,624	(2,624)	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	175	2,624	2,799	
100		Other Ancillary Services - Total	8900	$ 2,799	$ 0	$ 2,799	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 268,032	$ 0	$ 268,032	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,056,677	$ 0	$ 1,056,677	(Sch 2)
105	.20-.39	Fringe Benefits	6110	418,584	0	418,584	(Sch 2)
105	.49	Agency Staff	6110	33,110	199	33,309	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	90,110	(9,347)	80,763	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,598,481	$ (9,148)	$ 1,589,333	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	900	(900)	0	
140	.40-.99	Other - Nonlabor	8900	0	900	900	
140		Beauty and Barber - Total	8900	$ 900	$ 0	$ 900	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 1,599,381	$ (9,148)	$ 1,590,233	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 22,719	$ 0	$ 22,719	(Sch 2)
155	.20-.39	Fringe Benefits	6600	5,275	0	5,275	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,301	0	2,301	(Sch 4)
155		Social Services - Total	6600	$ 30,295	$ 0	$ 30,295	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 33,159	$ 0	$ 33,159	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,881	0	11,881	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,107	0	5,107	(Sch 4)
160		Activities - Total	6700	$ 50,147	$ 0	$ 50,147	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 118,113	$ 0	$ 118,113	(Sch 6)
165	.20-.39	Fringe Benefits	6900	51,822	224	52,046	(Sch 6)
165	.49	Agency Staff	6900	37,322	(37,322)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	142,839	34,035	176,874	(Sch 6)
165		Administration - Total	6900	$ 350,096	$ (3,063)	$ 347,033	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 32,448	$ 0	$ 32,448	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	14,235	(224)	14,011	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	4,049	(4,049)	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	4,049	4,049	(Sch 4)
166		Medical Records - Total	6900	$ 50,732	$ (224)	$ 50,508	
167		DPH Licensing Fees	6900	$ 10,148	$ 0	$ 10,148	(Sch 6)
168		Liability Insurance	6900	$ 82,500	$ 0	$ 82,500	(Sch 6)
169		Quality Assurance Fees	6900	$ 158,275	$ 0	$ 158,275	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 3,660	$ 0	$ 3,660	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,455	0	1,455	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 5,115	$ 0	$ 5,115	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 4,816	$ 0	$ 4,816	(Sch 6)
174	.20-.39	Fringe Benefits	6900	1,037	0	1,037	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 5,853	$ 0	$ 5,853	
		Subtotal 155 - 174		$ 743,161	$ (3,287)	$ 739,874	
200		**Total**		**$ 3,242,691**	**$ (12,435)**	**$ 3,230,256**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 43,691	$ 0	$ 43,691
005	2	Fringe Benefits		16,512	0	16,512
005	3	Agency Staff		1,745	0	1,745
005	4	Other - Nonlabor		99,347	0	99,347
005	5	Plant Operations and Maintenance - Total		$ 161,295	$ 0	$ 161,295
010		Housekeeping				
010	1	Salaries and Wages		$ 59,409	$ 0	$ 59,409
010	2	Fringe Benefits		21,482	0	21,482
010	3	Agency Staff		0	0	0
010	4	Other - Nonlabor		12,163	0	12,163
010	5	Housekeeping - Total		$ 93,054	$ 0	$ 93,054
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		9,627	0	9,627
025	4	Depreciation: Equipment		11,235	0	11,235
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		6,319	0	6,319
040	4	Property Taxes		17,890	0	17,890
045	4	Property Insurance		3,965	0	3,965
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		303,385	0	303,385
060		Laundry and Linen				
060	1	Salaries and Wages		$ 26,759	$ 0	$ 26,759
060	2	Fringe Benefits		9,113	0	9,113
060	3	Agency Staff		0	0	0
060	4	Other - Nonlabor		7,781	0	7,781
060	5	Laundry and Linen - Total		$ 43,653	$ 0	$ 43,653
065		Dietary				
065	1	Salaries and Wages		$ 132,837	$ 0	$ 132,837
065	2	Fringe Benefits		41,271	0	41,271
065	3	Agency Staff		0	0	0
065	4	Other - Nonlabor		110,971	0	110,971
065	5	Dietary - Total		$ 285,079	$ 0	$ 285,079
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		126	0	126
075	5	Patient Supplies - Total		$ 126	$ 0	$ 126
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff		158,615	0	158,615
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		$ 158,615	$ 0	$ 158,615
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff		44,608	0	44,608
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		$ 44,608	$ 0	$ 44,608
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff		26,810	0	26,810
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		$ 26,810	$ 0	$ 26,810
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		27,007	0	27,007
085	5	Pharmacy - Total		$ 27,007	$ 0	$ 27,007
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff		8,067	0	8,067
090	4	Other - Nonlabor				0
090	5	Laboratory - Total		$ 8,067	$ 0	$ 8,067
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff		2,624	0	2,624
100	4	Other - Nonlabor		175	0	175
100	5	Other Ancillary Services - Total		$ 2,799	$ 0	$ 2,799

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 268,032	$ 0	$ 268,032
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,056,677	$ 0	$ 1,056,677
105	2	Fringe Benefits		418,584	0	418,584
105	3	Agency Staff		33,110	0	33,110
105	4	Other - Nonlabor		90,110	0	90,110
105	5	Skilled Nursing Care - Total		$ 1,598,481	$ 0	$ 1,598,481
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff		900	0	900
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 900	$ 0	$ 900
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 1,599,381	$ 0	$ 1,599,381
155		Social Services				
155	1	Salaries and Wages		$ 22,719	$ 0	$ 22,719
155	2	Fringe Benefits		5,275	0	5,275
155	3	Agency Staff		0	0	0
155	4	Other - Nonlabor		2,301	0	2,301
155	5	Social Services - Total		$ 30,295	$ 0	$ 30,295
160		Activities				
160	1	Salaries and Wages		$ 33,159	$ 0	$ 33,159
160	2	Fringe Benefits		11,881	0	11,881
160	3	Agency Staff		0	0	0
160	4	Other - Nonlabor		5,107	0	5,107
160	5	Activities - Total		$ 50,147	$ 0	$ 50,147

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: FIRCREST CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05476H

NPI: 1225051667

OSHPD Facility Number: 206490947

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 118,113	$ 0	$ 118,113
165	2	Fringe Benefits		51,822	0	51,822
165	3	Agency Staff		37,322	0	37,322
165	4	Other - Nonlabor		142,839	0	142,839
165	5	Administration - Total		$ 350,096	$ 0	$ 350,096
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 32,448	$ 0	$ 32,448
166	2	Medical Records - Fringe Benefits		14,235	0	14,235
166	3	Medical Records - Agency Staff		4,049	0	4,049
166	4	Medical Records - Other - Nonlabor		0	0	0
166	5	Medical Records - Total		$ 50,732	$ 0	$ 50,732
167	4	DPH Licensing Fees ***		$ 10,148	$ 0	$ 10,148
168	4	Liability Insurance ***		$ 82,500	$ 0	$ 82,500
169	4	Quality Assurance Fees ***		$ 158,275	$ 0	$ 158,275
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 3,660	$ 0	$ 3,660
170	2	Fringe Benefits		1,455	0	1,455
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 5,115	$ 0	$ 5,115
174		Caregiver Training ***				
174	1	Salaries and Wages		$ 4,816	$ 0	$ 4,816
174	2	Fringe Benefits		1,037	0	1,037
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 5,853	$ 0	$ 5,853
		Subtotal 155 - 174		$ 743,161	$ 0	$ 743,161
200		**Total**		**$ 3,242,691**	**$ 0**	**$ 3,242,691**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
FIRCREST CONVALESCENT HOSPITAL	ZZR05476H	1225051667	206490947	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	(1,745)	(1,745)						
005	4	Plant Operations and Maintenance - Other - Nonlabor	1,745	1,745						
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	(158,615)	(158,615)						
080	4	Physical Therapy - Other - Nonlabor	158,615	158,615						
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	(44,608)	(44,608)						
082	4	Occupational Therapy - Other - Nonlabor	44,608	44,608						

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
FIRCREST CONVALESCENT HOSPITAL	ZZR05476H	1225051667	206490947	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	(26,810)	(26,810)						
083	4	Speech Pathology - Other - Nonlabor	26,810	26,810						
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	(8,067)	(8,067)						
090	4	Laboratory - Other - Nonlabor	8,067	8,067						
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	(2,624)	(2,624)						
100	4	Other Ancillary Services - Other - Nonlabor	2,624	2,624						
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics 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	199	199						
105	4	Skilled Nursing Care - Other - Nonlabor	(9,347)	(199)	(1,236)	(7,912)				
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
FIRCREST CONVALESCENT HOSPITAL	ZZR05476H	1225051667	206490947	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
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	(900)	(900)						
140	4	Beauty and Barber - Other - Nonlabor	900	900						
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	224	224						
165	3	Administration - Agency Staff	(37,322)	(37,322)						
165	4	Administration - Other - Nonlabor	34,035	37,322			(3,287)			
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(224)	(224)						
166	3	Medical Records - Agency Staff	(4,049)	(4,049)						
166	4	Medical Records - Other - Nonlabor	4,049	4,049						

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
FIRCREST CONVALESCENT HOSPITAL	ZZR05476H	1225051667	206490947	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
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 - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($12,435)	0	(1,236)	(7,912)	(3,287)	0	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
FIRCREST CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05476H	9

Adj. No.	Report References: Cost Report: MC530 Page or Exhibit	Cost Report: Line	Cost Report: Col.	Audit Report: Sch.	Audit Report: Line	Audit Report: Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	10.7	80	1,2,3	7	80	N/A	Physical Therapy (Square Feet)	0	98	98
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	7,297	7,297 *
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	100	100
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	7,495	7,495 *
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	80,797	80,797
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	80,797	80,797
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	48,771	48,771
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	48,771	48,771

To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1).
CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
FIRCREST CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05476H	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
4	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other Nonlabor	$99,347	$1,745	$101,092
	10.5	080	4	8A-2	080	4	Physical Therapy - Other Nonlabor	0	158,615	158,615
	10.5	082	4	8A-2	082	4	Occupational Therapy - Other Nonlabor	0	44,608	44,608
	10.5	083	4	8A-2	083	4	Speech Pathology - Other Nonlabor	0	26,810	26,810
	10.5	090	4	8A-2	090	4	Laboratory - Other Nonlabor	0	8,067	8,067
	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other Nonlabor	175	2,624	2,799
	10.5	105	3	8A-2	105	3	Skilled Nursing Care - Agency Staff	33,110	199	33,309
	10.5	140	4	8A-2	140	4	Beauty and Barber - Other Nonlabor	0	900	900
	10.5	165	4	8A-2	165	4	Administration - Other Nonlabor	142,839	37,322	180,161 *
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	51,822	224	52,046
	10.5	166	4	8A-2	166	4	Medical Records - Other Nonlabor	0	4,049	4,049
	10.5	005	3	8A-2	005	3	Plant Operations and Maintenance - Agency Staff	1,745	(1,745)	0
	10.5	080	3	8A-2	080	3	Physical Therapy - Agency Staff	158,615	(158,615)	0
	10.5	082	3	8A-2	082	3	Occupational Therapy - Agency Staff	44,608	(44,608)	0
	10.5	083	3	8A-2	083	3	Speech Pathology - Agency Staff	26,810	(26,810)	0
	10.5	090	3	8A-2	090	3	Laboratory - Agency Staff	8,067	(8,067)	0
	10.5	100	3	8A-2	100	3	Other Ancillary Services - Agency Staff	2,624	(2,624)	0
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other Nonlabor	90,110	(199)	89,911 *
	10.5	140	3	8A-2	140	3	Beauty and Barber - Agency Staff	900	(900)	0
	10.5	165	3	8A-2	165	3	Administration - Agency Staff	37,322	(37,322)	0
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	14,235	(224)	14,011
	10.5	166	3	8A-2	166	3	Medical Records - Agency Staff	4,049	(4,049)	0

To reclassify reported expenses to comply with AB 1629
for proper cost determination.
CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
FIRCREST CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05476H	9

Report References											
	Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
5	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other Nonlabor To eliminate oxygen not included in the rate. CMS Pub. 15-1, Sections 2300, 2304, and 2102.3	*	$89,911	($1,236)	$88,675 *
6	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other Nonlabor To eliminate items not included in the rate. CMS Pub. 15-1, Sections 2300, 2304, and 2102.3	*	$88,675	($7,912)	$80,763
7	10.5	165	4	8A-2	165	4	Administration - Other Nonlabor To adjust reported home office costs to agree with the Paksn, Inc. Home Office Audit Report for fiscal period ended December 31, 2009. CMS Pub. 15-1, Sections 2150.2 and 2304	*	$180,161	($3,287)	$176,874

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
FIRCREST CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05476H	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS				
8	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)		0	134	134
	10.7	010	1,2	7	010	N/A	Housekeeping		0	37	37
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen		0	631	631
	10.7	065	1,2,3	7	065	N/A	Dietary		0	464	464
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	*	7,297	(2,213)	5,084
	10.7	165	1,2,3	7	165	N/A	Administration		0	947	947
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	7,495	(134)	7,361
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	7,495	(171)	7,324
							To adjust cost allocation statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
FIRCREST CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05476H	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
9	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	$0	$21,472	$21,472