

**REPORT
ON THE
RATE SETTING AUDIT**

**ALL SAINTS SUBACUTE AND REHABILITATION
SAN LEANDRO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1235267972**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Jun Yan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Michelle Lewis
Accounting Supervisor
Foresight Management Services, LLC
56343 Via Serbelloni
Macomb, MI 48042

ALL SAINTS SUBACUTE AND REHABILITATION
NATIONAL PROVIDER IDENTIFIER (NPI) 1235267972
FISCAL PERIOD ENDED DECEMBER 31, 2011

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 \$165,890, 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.

Michelle Lewis
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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:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ALL SAINTS SUBACUTE AND REHABILITATION

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1235267972

OSHPD Facility No.:

206010854

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	\$ 1,015,167	\$ 131.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 244,348	\$ 31.75
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 190,164	\$ 24.71
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 379,517	\$ 49.32
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,868	\$ 1.41
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 3,181	\$ 0.41
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 6,445	\$ 0.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 59,555	\$ 7.74
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 164,341	\$ 21.36
11	Cost of Routine Service/Audited Total Costs	\$ 2,099,186	\$ 2,073,586	\$ 269.47
12	Total Patient Days (Adj 4)	7,681	7,695	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 273.30	\$ 269.47	
14	Overpayments (Adj 12)	\$ 0	\$ (1,521)	
15	Medi-Cal Days (Adj 5)	7,320	7,301	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 5,865,429	\$ 284.85 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 750,429	\$ 36.44 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 2,233,816	\$ 108.49 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 1,133,813	\$ 55.06 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 32,468	\$ 1.58 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 17,316	\$ 0.84 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 35,083	\$ 1.70 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 324,172	\$ 15.74 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 894,554	\$ 43.44 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 11,258,236	\$ 11,287,080	\$ 548.16 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	20,577	20,591	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 547.13	\$ 548.16	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (164,369)	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility No.:
206010854

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

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility No.:
206010854

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	\$ 90,839	\$ 90,839		
160	Activities	128,959		\$ 128,959	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	846,530	0	0	846,530 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	979,309	14,820	21,039	1,015,167 *
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	4,833,769	76,019	107,920	5,017,709 **
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	\$ 6,879,406	\$ 90,839	\$ 128,959	\$ 6,879,406

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 67,751	\$ 67,751										
010	Housekeeping	312,482	252	\$ 312,734									
060	Laundry and Linen	135,989	2,239	10,373	\$ 148,601								
065	Dietary	300,939	5,308	24,592	0	\$ 330,839							
155	Social Services	N/A	818	3,788	0	0	\$ 4,605						
160	Activities	N/A	4,742	21,970	0	0	0	\$ 26,712					
165	Administration	N/A	6,930	32,110	0	0	0	0	\$ 39,040	\$ 39,040			
166	Medical Records	95,883	1,258	5,828	0	0	0	0	102,968		\$ 102,968		
170	Inservice Education - Nursing	83,619	0	0	0	0	0	0	\$ 83,619				
	ANCILLARY SERVICES												
075	Patient Supplies		566	2,622	0	0	0	0	0	3,188	701	1,848	\$ 5,738 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		1,836	8,508	0	0	0	0	0	10,345	676	1,783	12,803 ***
081	Respiratory Therapy		440	2,040	0	0	0	0	0	2,480	3,716	9,800	15,995 ***
082	Occupational Therapy		1,836	8,508	0	0	0	0	0	10,345	660	1,741	12,745 ***
083	Speech Pathology		1,836	8,508	0	0	0	0	0	10,345	467	1,231	12,042 ***
085	Pharmacy		396	1,836	0	0	0	0	0	2,232	1,453	3,832	7,517 ***
090	Laboratory		0	0	0	0	0	0	0	0	110	291	401 ***
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	455	1,201	1,656 ***
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		12,591	58,333	41,125	91,560	751	4,358	13,642	222,360	6,045	15,943	244,348 *
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		26,703	123,718	107,475	239,279	3,854	22,354	69,977	593,361	24,752	65,283	683,396 **
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	6	17	23
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 996,663	\$ 67,751	\$ 312,734	\$ 148,601	\$ 330,839	\$ 4,605	\$ 26,712	\$ 83,619	\$ 854,655	\$ 39,040	\$ 102,968	\$ 996,663

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 330,497	\$ 330,497										
010	Housekeeping	31,926	1,227	\$ 33,153									
060	Laundry and Linen	19,240	10,921	1,100	\$ 31,261								
065	Dietary	75,382	25,892	2,607	0	\$ 103,881							
155	Social Services	1,107	3,988	402	0	0	\$ 5,497						
160	Activities	7,400	23,131	2,329	0	0	0	\$ 32,860					
165	Administration	N/A	33,807	3,404	0	0	0	0		\$ 37,211	\$ 37,211		
166	Medical Records	0	6,136	618	0	0	0	0		6,753		\$ 6,753	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	187,247	2,761	278	0	0	0	0	0	190,286	668	121	\$ 191,075
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	136,500	8,958	902	0	0	0	0	0	146,360	644	117	147,121
081	Respiratory Therapy	233,723	2,147	216	0	0	0	0	0	236,087	3,541	643	240,271
082	Occupational Therapy	131,798	8,958	902	0	0	0	0	0	141,658	629	114	142,401
083	Speech Pathology	74,847	8,958	902	0	0	0	0	0	84,707	445	81	85,233
085	Pharmacy	414,805	1,933	195	0	0	0	0	0	416,932	1,385	251	418,569
090	Laboratory	32,472	0	0	0	0	0	0	0	32,472	105	19	32,596
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	134,187	0	0	0	0	0	0	0	134,187	434	79	134,700
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	72,096	61,418	6,184	8,652	28,749	897	5,361	0	183,356	5,762	1,046	190,164
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	559,567	130,260	13,115	22,610	75,132	4,600	27,500	0	832,784	23,592	4,282	860,658
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	1,872	0	0	0	0	0	0	0	1,872	6	1	1,879
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,444,666	\$ 330,497	\$ 33,153	\$ 31,261	\$ 103,881	\$ 5,497	\$ 32,860	\$ -	\$ 2,400,701	\$ 37,211	\$ 6,753	\$ 2,444,666

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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)	\$ 1,519,962	97%							
	Property Tax (line 40)	43,526	3%	\$ 1,563,488						
005	Plant Operations and Maintenance			11,524	\$ 11,524					
010	Housekeeping			5,814	43	\$ 5,856				
060	Laundry and Linen			51,284	381	194	\$ 51,859			
065	Dietary			121,583	903	461	0	\$ 122,946		
155	Social Services			18,727	139	71	0	0	\$ 18,937	
160	Activities			108,618	807	411	0	0	0	\$ 109,836
165	Administration			158,749	1,179	601	0	0	0	0
166	Medical Records			28,811	214	109	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			12,965	96	49	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			42,064	312	159	0	0	0	0
081	Respiratory Therapy			10,084	75	38	0	0	0	0
082	Occupational Therapy			42,064	312	159	0	0	0	0
083	Speech Pathology			42,064	312	159	0	0	0	0
085	Pharmacy			9,076	67	34	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			288,400	2,142	1,092	14,352	34,025	3,089	17,919
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			611,661	4,542	2,317	37,507	88,921	15,848	91,917
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,563,488	100%	\$ 1,563,488	\$ 11,524	\$ 5,856	\$ 51,859	\$ 122,946	\$ 18,937	\$ 109,836

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,519,962	97%							
	Property Tax (line 40)	43,526	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 160,530	\$ 160,530				
166	Medical Records				29,134		\$ 29,134			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	13,110	2,882	523	\$ 16,515	\$ 16,055	\$ 460 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	42,536	2,779	504	45,819	44,544	1,276 ***
081	Respiratory Therapy			0	10,197	15,278	2,773	28,248	27,461	786 ***
082	Occupational Therapy			0	42,536	2,714	492	45,742	44,469	1,273 ***
083	Speech Pathology			0	42,536	1,919	348	44,803	43,556	1,247 ***
085	Pharmacy			0	9,177	5,975	1,084	16,236	15,784	452 ***
090	Laboratory			0	0	453	82	535	520	15 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	1,872	340	2,211	2,150	62 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	361,019	24,855	4,511	390,385	379,517	10,868 *
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	852,712	101,777	18,471	972,961	945,875	27,086 **
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	26	5	31	30	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,563,488	100%	\$ -	\$ 1,373,824	\$ 160,530	\$ 29,134	\$ 1,563,488	\$ 1,519,962	\$ 43,526

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 52,384												
055	Interest - Other	32,993												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	976,037												
	Total Costs Allocable as Administration	1,061,414	70%											
167	CDPH Licensing Fees	20,546	1%											
168	Professional Liability Insurance	41,627	3%											
169	Quality Assurance Fees	384,640	26%											
174	Caregiver Training	0	0%											
	Total	1,508,227	100%						\$ 1,508,227					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,188	\$ 190,286	\$ 13,110	\$ 206,585	27,073	\$ 19,053	\$ 369	\$ 747	\$ 6,904	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	10,345	146,360	42,536	199,241	26,111	18,376	356	721	6,659	0
081	Respiratory Therapy			846,530	2,480	236,087	10,197	1,095,294	143,541	101,017	1,955	3,962	36,607	0
082	Occupational Therapy			0	10,345	141,658	42,536	194,539	25,495	17,942	347	704	6,502	0
083	Speech Pathology			0	10,345	84,707	42,536	137,588	18,031	12,689	246	498	4,598	0
085	Pharmacy			0	2,232	416,932	9,177	428,341	56,135	39,505	765	1,549	14,316	0
090	Laboratory			0	0	32,472	0	32,472	4,256	2,995	58	117	1,085	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	134,187	0	134,187	17,586	12,376	240	485	4,485	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,015,167	222,360	183,356	361,019	1,781,903	233,523	164,341	3,181	6,445	59,555	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			5,017,709	593,361	832,784	852,712	7,296,566	956,232	672,948	13,026	26,392	243,866	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,872	0	1,872	245	173	3	7	63	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,508,227		\$ 6,879,406	\$ 854,655	\$ 2,400,701	\$ 1,373,824	\$ 11,508,586	\$ 1,508,227					
	Total Administrative Costs							\$ 1,508,227		\$ 1,061,414	\$ 20,546	\$ 41,627	\$ 384,640	\$ -
	Unit Cost Multiplier							0.13105233						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 142,008	\$ 43,965	\$ 189,664	\$ 375,637							
	TOTAL FACILITY COSTS							\$ 13,392,450						

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	80									
010	Housekeeping	40	40								
060	Laundry and Linen	356	356	356							
065	Dietary	844	844	844							
155	Social Services	130	130	130							
160	Activities	754	754	754							
165	Administration	1,102	1,102	1,102							
166	Medical Records	200	200	200							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	90	90	90						206,585	206,585
077	Specialized Support Surfaces									0	0
080	Physical Therapy	292	292	292						199,241	199,241
081	Respiratory Therapy	70	70	70						1,095,294	1,095,294
082	Occupational Therapy	292	292	292						194,539	194,539
083	Speech Pathology	292	292	292						137,588	137,588
085	Pharmacy	63	63	63						428,341	428,341
090	Laboratory									32,472	32,472
095	Home Health Services									0	0
100	Other Ancillary Services									134,187	134,187
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	2,002	2,002	2,002	76,040	22,812	1,051,405	1,051,405	1,051,405	1,781,903	1,781,903
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	4,246	4,246	4,246	198,720	59,616	5,393,336	5,393,336	5,393,336	7,296,566	7,296,566
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									1,872	1,872
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,853	10,773	10,733	274,760	82,428	6,444,741	6,444,741	6,444,741	11,508,586	11,508,586
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 90,839 0.014095058	\$ 128,959 0.020009959			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 67,751 6.28896315	\$ 312,734 29.13757184	\$ 148,601 0.54083872	\$ 330,839 4.01367248	\$ 4,605 0.00071461	\$ 26,712 0.00414471	\$ 83,619 0.01297477	\$ 39,040 0.00339225	\$ 102,968 0.00894709
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 330,497 30.67826975	\$ 33,153 3.08889693	\$ 31,261 0.11377606	\$ 103,881 1.26026943	\$ 5,497 0.00085290	\$ 32,860 0.00509880	\$ - 0.00000000	\$ 37,211 0.00323336	\$ 6,753 0.00058682
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,563,488 144.05571880	\$ 11,524 1.06975378	\$ 5,856 0.54563521	\$ 51,859 0.18874259	\$ 122,946 1.49156130	\$ 18,937 0.00293840	\$ 109,836 0.01704274	\$ - 0.00000000	\$ 160,530 0.01394868	\$ 29,134 0.00253152

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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	\$ 49,680	\$ 0	\$ 49,680	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,071	0	18,071	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	330,497	0	330,497	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 398,248	\$ 0	\$ 398,248	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 215,270	\$ 0	\$ 215,270	(Sch 3)
010	.20-.39	Fringe Benefits	6300	97,212	0	97,212	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,926	0	31,926	(Sch 4)
010		Housekeeping - Total	6300	\$ 344,408	\$ 0	\$ 344,408	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	51,389	0	51,389	(Sch 5)
025		Depreciation: Equipment	7140	32,616	0	32,616	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,265	0	2,265	(Sch 5)
035		Leases and Rentals	7200	1,270,185	163,507	1,433,692	(Sch 5)
040		Property Taxes	7300	43,526	0	43,526	(Sch 5)
045		Property Insurance	7400	52,384	0	52,384	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 32,993	\$ 0	\$ 32,993	(Sch 6)
057		Subtotal 005 - 055		\$ 2,228,014	\$ 163,507	\$ 2,391,521	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 96,970	\$ 0	\$ 96,970	(Sch 3)
060	.20-.39	Fringe Benefits	6400	39,019	0	39,019	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,240	0	19,240	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 155,229	\$ 0	\$ 155,229	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 215,524	\$ 0	\$ 215,524	(Sch 3)
065	.20-.39	Fringe Benefits	6500	85,415	0	85,415	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	75,382	0	75,382	(Sch 4)
065		Dietary - Total	6500	\$ 376,321	\$ 0	\$ 376,321	
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	187,247	0	187,247	(Sch 4)
075		Patient Supplies - Total	8100	\$ 187,247	\$ 0	\$ 187,247	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	136,500	0	136,500	(Sch 4)
080		Physical Therapy - Total	8200	\$ 136,500	\$ 0	\$ 136,500	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 611,885	\$ 0	\$ 611,885	(Sch 2)
081	.20-.39	Fringe Benefits	8220	234,645	0	234,645	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	233,723	0	233,723	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,080,253	\$ 0	\$ 1,080,253	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	131,798	0	131,798	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 131,798	\$ 0	\$ 131,798	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	74,847	0	74,847	(Sch 4)
083		Speech Pathology - Total	8280	\$ 74,847	\$ 0	\$ 74,847	
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	414,805	0	414,805	(Sch 4)
085		Pharmacy - Total	8300	\$ 414,805	\$ 0	\$ 414,805	
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	32,472	0	32,472	(Sch 4)
090		Laboratory - Total	8400	\$ 32,472	\$ 0	\$ 32,472	
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	134,187	0	134,187	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 134,187	\$ 0	\$ 134,187	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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		\$ 2,192,109	\$ 0	\$ 2,192,109	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 711,535	\$ (9,326)	\$ 702,209	(Sch 2)
105	.20-.39	Fringe Benefits	6110	280,737	(3,637)	277,100	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	72,096	0	72,096	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,064,368	\$ (12,963)	\$ 1,051,405	
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	\$ 3,452,291	\$ (24,379)	\$ 3,427,912	(Sch 2)
125	.20-.39	Fringe Benefits	6150	1,415,365	(9,508)	1,405,857	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	723,074	(163,507)	559,567	(Sch 4)
125		Subacute Care - Total	6150	\$ 5,590,730	\$ (197,394)	\$ 5,393,336	
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:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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	1,872	0	1,872 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,872	\$ 0	\$ 1,872
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		\$ 6,656,970	\$ (210,357)	\$ 6,446,613
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 63,142	\$ 0	\$ 63,142 (Sch 2)
155	.20-.39	Fringe Benefits	6600	27,697	0	27,697 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,107	0	1,107 (Sch 4)
155		Social Services - Total	6600	\$ 91,946	\$ 0	\$ 91,946

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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	\$ 91,960	\$ 0	\$ 91,960	(Sch 2)
160	.20-.39	Fringe Benefits	6700	36,999	0	36,999	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,400	0	7,400	(Sch 4)
160		Activities - Total	6700	\$ 136,359	\$ 0	\$ 136,359	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 162,231	\$ 33,705	\$ 195,936	(Sch 6)
165	.20-.39	Fringe Benefits	6900	76,330	13,145	89,475	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	690,626	0	690,626	(Sch 6)
165		Administration - Total	6900	\$ 929,187	\$ 46,850	\$ 976,037	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,451	\$ 0	\$ 68,451	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,432	0	27,432	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 95,883	\$ 0	\$ 95,883	
167		CDPH Licensing Fees	6900	\$ 20,546	\$ 0	\$ 20,546	(Sch 6)
168		Professional Liability Insurance	6900	\$ 41,627	\$ 0	\$ 41,627	(Sch 6)
169		Quality Assurance Fees	6900	\$ 384,640	\$ 0	\$ 384,640	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,728	\$ 0	\$ 57,728	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,891	0	25,891	(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	\$ 83,619	\$ 0	\$ 83,619	
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		\$ 1,783,807	\$ 46,850	\$ 1,830,657	
200		Total		\$ 13,392,450	\$ 0	\$ 13,392,450	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 828,209	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:

ALL SAINTS SUBACUTE AND REHABILITATION

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1235267972

OSHPD Facility No:

206010854

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
SUBACUTE CARE ROUTINE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 5,017,709	\$ 243.68
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 683,396	\$ 33.19
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 860,658	\$ 41.80
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 945,875	\$ 45.94
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 27,086	\$ 1.32
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 13,026	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 26,392	\$ 1.28
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 243,866	\$ 11.84
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 672,948	\$ 32.68
11	Cost of Routine Service/Audited Total Routine Costs	\$ 8,453,957	\$ 8,490,956	\$ 412.36
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 410.84	\$ 412.36	

SUBACUTE CARE ANCILLARY				
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 847,720	\$ 41.17
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 67,033	\$ 3.26
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 1,373,158	\$ 66.69
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 187,938	\$ 9.13
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 5,382	\$ 0.26
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 4,290	\$ 0.21
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 8,691	\$ 0.42
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 80,307	\$ 3.90
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 221,606	\$ 10.76
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 2,804,279	\$ 2,796,124	\$ 135.79
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 136.28	\$ 135.79	

SUBACUTE CARE TOTAL				
25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 5,865,429	\$ 284.85 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 750,429	\$ 36.44 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 2,233,816	\$ 108.49 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 1,133,813	\$ 55.06 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 32,468	\$ 1.58 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 17,316	\$ 0.84 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 35,083	\$ 1.70 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 324,172	\$ 15.74 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 894,554	\$ 43.44 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 11,258,236	\$ 11,287,080	\$ 548.16 *
36	Total Patient Days (Adj 6)	20,577	20,591	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 547.13	\$ 548.16	
38	Medi-Cal Overpayments (Adj 13)	\$ 0	\$ (164,369)	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (164,369)	

GENERAL INFORMATION				
41	Contracted Number of Subacute Care Beds (Adj 11)	0	47	
42	Total Licensed Nursing Facility Beds (Adj)	84	84	
43	Total Licensed Capacity (All levels) (Adj)	84	84	
44	Total Medi-Cal Subacute Care Patient Days (Adj 10)	15,034	15,006	

CAPITAL RELATED COST				
45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 1,133,813	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 1,133,813	

VENTILATOR / NONVENTILATOR		AUDITED COSTS (Adj 7)	AUDITED TOTAL DAYS (Adj 8)	AUDITED MEDI-CAL DAYS (Adj 9)
48	Ventilator (Equipment Cost Only)	\$ 150,481	9,920	6,729
49	Nonventilator	\$ N/A	10,671	N/A
50	TOTAL	\$ N/A	20,591	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	5,738				5,674
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	191,075				188,949
4	Cost of Capital Related (Sch. 5, Ln. 75)	16,055				15,877
5	Property Taxes (Sch. 5, Ln. 75)	460				455
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	369				365
7	Professional Liability Insurance (Sch. 6, Ln. 75)	747				739
8	Quality Assurance Fees (Sch. 6, Ln. 75)	6,904				6,828
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	19,053				18,841
11	Total Patient Supplies Ancillary Service	\$ 240,401	\$ 1,453,460	0.165399	\$ 1,437,291	\$ 237,726

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0.000000		\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	12,803				12,176
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	147,121				139,910
26	Cost of Capital Related (Sch. 5, Ln. 80)	44,544				42,361
27	Property Taxes (Sch. 5, Ln. 80)	1,276				1,213
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	356				338
29	Professional Liability Insurance (Sch. 6, Ln. 80)	721				685
30	Quality Assurance Fees (Sch. 6, Ln. 80)	6,659				6,333
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	18,376				17,475
33	Total Physical Therapy Ancillary Service	\$ 231,855	\$ 139,942	1.656791	\$ 133,083	\$ 220,491

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 846,530				\$ 847,720
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	15,995				16,018
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	240,271				240,609
37	Cost of Capital Related (Sch. 5, Ln. 81)	27,461				27,500
38	Property Taxes (Sch. 5, Ln. 81)	786				787
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,955				1,958
40	Professional Liability Insurance (Sch. 6, Ln. 81)	3,962				3,967
41	Quality Assurance Fees (Sch. 6, Ln. 81)	36,607				36,658
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	101,017				101,159
44	Total Respiratory Ancillary Service	\$ 1,274,584	\$ 3,389,870	0.375998	\$ 3,394,635	\$ 1,276,376

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	12,745				12,336
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	142,401				137,829
48	Cost of Capital Related (Sch. 5, Ln. 82)	44,469				43,041
49	Property Taxes (Sch. 5, Ln. 82)	1,273				1,233
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	347				336
51	Professional Liability Insurance (Sch. 6, Ln. 82)	704				681
52	Quality Assurance Fees (Sch. 6, Ln. 82)	6,502				6,293
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	17,942				17,366
55	Total Occupational Therapy Ancillary Service	\$ 226,383	\$ 134,935	1.677718	\$ 130,603	\$ 219,115

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	12,042				11,250
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	85,233				79,627
59	Cost of Capital Related (Sch. 5, Ln. 83)	43,556				40,692
60	Property Taxes (Sch. 5, Ln. 83)	1,247				1,165
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	246				229
62	Professional Liability Insurance (Sch. 6, Ln. 83)	498				465
63	Quality Assurance Fees (Sch. 6, Ln. 83)	4,598				4,296
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	12,689				11,855
66	Total Speech Pathology Ancillary Service	\$ 160,110	\$ 87,492	1.829990	\$ 81,738	\$ 149,580

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	7,517				7,524
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	418,569				418,938
70	Cost of Capital Related (Sch. 5, Ln. 85)	15,784				15,798
71	Property Taxes (Sch. 5, Ln. 85)	452				452
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	765				765
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,549				1,551
74	Quality Assurance Fees (Sch. 6, Ln. 85)	14,316				14,329
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	39,505				39,540
77	Total Pharmacy Ancillary Service	\$ 498,458	\$ 244,730	2.036765	\$ 244,946	\$ 498,897

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	401				401
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	32,596				32,596
81	Cost of Capital Related (Sch. 5, Ln. 90)	520				520
82	Property Taxes (Sch. 5, Ln. 90)	15				15
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	58				58
84	Professional Liability Insurance (Sch. 6, Ln. 90)	117				117
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,085				1,085
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	2,995				2,995
88	Total Laboratory Ancillary Service	\$ 37,787	\$ 48,787	0.774538	\$ 48,786	\$ 37,787

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ALL SAINTS SUBACUTE AND REHABILITATION

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

Provider NPI:
1235267972

OSHPD Facility Number:
206010854

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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HOME HEALTH SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0.000000		\$ 0	\$ 0

OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	1,656				1,656
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	134,700				134,699
103	Cost of Capital Related (Sch. 5, Ln. 100)	2,150				2,150
104	Property Taxes (Sch. 5, Ln. 100)	62				62
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	240				240
106	Professional Liability Insurance (Sch. 6, Ln. 100)	485				485
107	Quality Assurance Fees (Sch. 6, Ln. 100)	4,485				4,485
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	12,376				12,376
110	Total Other Ancillary Service	\$ 156,152	\$ 31,682	4.928740	\$ 31,682	\$ 156,152

SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 847,720
123	Cost of Indirect Care - Labor					67,033
124	Cost of Direct and Indirect Nonlabor					1,373,158
125	Cost of Capital Related					187,938
126	Property Taxes					5,382
127	CDPH Licensing Fees					4,290
128	Professional Liability Insurance					8,691
129	Quality Assurance Fees					80,307
130	Caregiver Training					0
131	Cost of Administration					221,606
132	Total Cost of Subacute Care Ancillary Services					\$ 2,796,124

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALL SAINTS SUBACUTE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1235267972		13
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.						
MEMORANDUM ADJUSTMENT												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$828,209	\$828,209

Provider Name							Fiscal Period	Provider NPI	Adjustments		
ALL SAINTS SUBACUTE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235267972	13		
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.					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$711,535	(\$9,326)	\$702,209	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	280,737	(3,637)	277,100	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages:	3,452,291	(24,379)	3,427,912	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefit:	1,415,365	(9,508)	1,405,857	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	162,231	33,705	195,936	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	76,330	13,145	89,475	
To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501											
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,270,185	\$163,507	\$1,433,692	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	723,074	(163,507)	559,567	
To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501											

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALL SAINTS SUBACUTE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1235267972		13
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>											
4	4.1	5	6	1	12	N/A	Total Skilled Nursing Care Patient Days To adjust total Skilled Nursing Care 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	7,681	14	7,695	
5	4.1	5	2	1	15	N/A	Medi-Cal Skilled Nursing Care Days To adjust reported Medi-Cal Nursing Care days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 31, 2012 Report Date: November 30, 2012 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 51541	7,320	(19)	7,301	

Provider Name							Fiscal Period	Provider NPI		Adjustments
ALL SAINTS SUBACUTE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235267972		13
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 SUBACUTE DATA</u>										
6	4.1	25	6	SA 1	36	N/A	Total Subacute Care Patient Days To adjust total Subacute Care 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	20,577	14	20,591
7	Not Reported			SA 1	48	N/A	Ventilator Equipment Cost To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$0	\$150,481	\$150,481
8	4.3	100	1	SA 1	48	N/A	Total Subacute Days - Ventilator	8,003	1,917	9,920
	4.3	115	1	SA 1	49	N/A	Total Subacute Days - Nonventilator To adjust total ventilator and nonventilator days to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	12,574	(1,903)	10,671
9	4.3	100	2	SA 1	48	N/A	Medi-Cal Days - Ventilator To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 31, 2012 Report Date: November 30, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	6,642	87	6,729

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALL SAINTS SUBACUTE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1235267972		13
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 SUBACUTE DATA</u>											
10	4.3	120	2	SA 1	44	N/A	Total Medi-Cal Subacute Patient Days To reflect Medi-Cal Subacute patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 31, 2012 Report Date: November 30, 2012 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 51541	15,034	(28)	15,006	
11	Not Reported			SA 1	41	N/A	Number of Contracted Subacute Beds To report Subacute contracted beds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	47	47	

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALL SAINTS SUBACUTE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1235267972		13
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 OTHER MATTERS</u>											
12	Not Reported			1	14	N/A	Medi-Cal Overpayments 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	\$1,521	\$1,521	
13	Not Reported			SA 1	38	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments for Subacute Care services due to improper Medi-Cal/Medicare crossover billings. CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 51548.1 and 51511.5 Welfare and Institutions Code, Section 14124.9	\$0	\$164,369	\$164,369	